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1996

ANNUAL REPORT

**Of the Town Officers
of the town of**

STRATFORD, NH

**INCLUDING REPORT OF THE
SCHOOL DISTRICT**

For the year ending

December 31, 1996

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of the town of**

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**For the year ending
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PRINTED BY:

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COLEBROOK, NEW HAMPSHIRE 03576**

(603) 237-8650

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ANNUAL TOWN REPORT

INCLUDING REPORT OF

THE SCHOOL DISTRICT

TO REPORT AN EMERGENCY ONLY

CALL 911

Be prepared to give your Name, Location and Description of emergency

FIRE: TO REPORT A FIRE ONLY

Call: 911 or

NORTH STRATFORD	922-5511
STRATFORD HOLLOW	636-2221

STATE POLICE TOLL-FREE NUMBER

1 (800) 852-3411

TOWN OFFICE NUMBERS

Town Clerk	922-5598
Tax Collector	922-5546
Selectmen's Office	922-5533

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TOWN OFFICERS

SELECTMEN

97 Patricia Stinson 98 Gary Paquette 99 Elizabeth Macdonald

TOWN ADMINISTRATOR TOWN CLERK DEPUTY TOWN CLERK
Frances Hawley 97 Rose Bernard 97 Nancy Marier

TREASURER TAX COLLECTOR DEPUTY TAX COLLECTOR
97 Charlotte Blodgett 97 Nancy Marier 97 Frances Hawley

TRUSTEES OF TRUST FUNDS

97 Linda Renaud 98 Wilson McMann 99 Ronald Connary

SUPERVISORS OF CHECKLIST

1998 G. Sharon White 2002 Marjorie Caron
2000 Virginia Routhier

MODERATOR

98 Stephen LaFrance

BALLOT CLERKS

Bernice LaFeuille Gail Chapple
Lorraine Goulet Rhonda Smith

LIBRARY TRUSTEES

97 Charles Stevens 97 Marion Blodgett 98 Harriet Savage

LIBRARIANS

Marjorie Carrier Shiela Stinson

CEMETERY TRUSTEES

97 Edna Fuller 98 David Nelson 99 Jeffrey Noyes

HEALTH OFFICER/TOWN NURSE

Anita Covey

FIRE CHIEFS

Michael Bennett Lawrence Curley

FIRE WARDEN

Michael Bennett DOG OFFICER
David Gaudette

PLANNING BOARD

97 Stephen LaFrance 97 Thomas Allin 98 Robert Willis
98 Gary Paquette 99 Wilson McMann 99 Ronald Scott
99 Charles Goulet

ROAD AGENT

Laurence Hook, Sr.

WASTEWATER TREATMENT OPERATOR

Debra Smith

RECYCLING OPERATOR

Sonya Zanes

MUNICIPAL WATER OPERATOR

Carlton Harris

ZONING BOARD OF ADJUSTMENT

97 Virginia Routhier 99 Charles Goulet
99 Elizabeth Macdonald

TOWN OF STRATFORD
STATE OF NEW HAMPSHIRE

1997 TOWN WARRANT

To the inhabitants of said Town of Stratford, in the County of Cöös, in said State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stratford on Tuesday, the Eleventh Day of March next at Ten O'Clock in the forenoon and will remain open until Seven O'Clock in the afternoon for the receipt of your ballots under the Non-Partisan Ballot System.

1. To see if the Town will vote to choose by Non-Partisan Ballot the following Town Officers:
One Treasurer for Three Years
One Cemetery Trustee for Three Years
One Library Trustee for Three Years
One Library Trustee for Two Years
One Selectmen for Three Years
One Town Clerk for Three Years
One Trustee of Trust Funds for Three Years
One Trustee of Trust Funds for One Year
2. To see if the Town will vote to instruct the Board of Selectmen to appoint all Town Officers as required by law, not elcted by Non-Partisan Ballot.
3. To see if the Town will vote to adopt the Water Ordinance as printed in this 1997 Annual Town Report for the Stratford Municipal Water System.
4. To see if the Town will vote on the following amendment to Article V of the Land Use Ordinance:

"The importation, stockpiling, and/or land application of municipal, industrial, or residential wastewater treatment facility septage and sludges, biosolids, or short paper fibers generated outside the boundaries of the Town of Stratford." (By Official Ballot)

5. "To see if the Town will vote to adopt, as a local health ordinance, pursuant to RSA 147:1, the Env-Ws 800 State of New Hampshire Septage and Sludge Management Rules for the land application of septage or sludge, with the exception of sludge disposal (landfills) as defined by Env-Ws 802.08, and to provide for local enforcement by the Health Officer or Selectmen." (By Petition)

6. To see if the Town will vote to raise and appropriate the sum of \$517,066. for the operating budget, and if not, to see what sum of money the Town will vote to raise and appropriate to defray town charges for the ensuing year. Board recommends appropriation.

7. To see if the Town will vote to adopt the following:
 "Shall we modify the elderly exemptions from property tax in the Town of Stratford, based on assessed value, for qualified taxpayers, to be as follows: for a person 65-75 \$5,000.00, 75-80 \$10,000.00, 80-older \$20,000.00. To qualify, the person must have been a N.H. Resident for at least five (5) years, own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$13,400. or, if married, a combined net income of less than \$20,400. and own net assets not in excess of \$35,000. excluding the value of the person's residence."
 Under no circumstances shall the amounts of the exemption for any age category be less than \$5,000.
 By Ballot

8. To see if the Town will vote to raise and appropriate the sum of \$39,000. to be added to the following Capital Reserve Fund Accounts previously established for the purpose indicated:

Stratford Ambulance Fund	\$ 5,000.00
Stratford Fire Depts.	4,000.00
Stratford Dump Closure Fund	5,000.00
Highways & Bridges Fund	25,000.00

Board recommends appropriation

9. To see if the Town will vote to raise and appropriate the sum of \$85,000.00 for a complete revaluation of the Town with Fifty Thousand Dollars (\$50,000.) coming from the 1996 Surplus and to authorize the withdrawal of Thirty-Five Thousand Dollars (\$35,000.) from the existing Capital Reserve Fund created for that purpose. Board recommends appropriation

10. To see if the Town will vote to authorize the Board of Selectmen to negotiate and grant an interest in the town owned land to Portland Natural Gas Transmission System ("PNGTS") or its assigns, for the purpose of constructing, owning and operating a natural gas transmission pipeline pursuant to a Certificate of Public Convenience and Necessity to be issued by the Federal Energy Regulatory Commission ("FERC"). The Board of Selectmen is authorized to grant an interest for its fair value. The town land in question is Tax Map R11-5 and R11-15. If the route of the pipeline changes, and other town lands are affected, the Selectmen shall be authorized to grant an interest in such other town land for fair value.
11. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to refurbish some of the Town's Record Books. Board recommends appropriation.
12. To see if the Town will vote to authorize the Board of Selectmen to enter into a long term lease agreement with the Knights of Pythias for a period of ten years for the rental of a room in the Old Fire Station.
13. Shall we adopt the provisions of RSA 72:1-c which authorizes any town or city to elect not to assess, levy and collect a resident tax?
14. To see if the Town will act on the following petitioned article: "We the registered voters in the Town of Stratford wish for the Town of Stratford to keep the part-time police department with a part-time Chief of Police and part-time officers." (By Petition)
15. To see if the Town will vote to authorize the Board of Selectmen to enter into a long term agreement for curbside pick up and recycling with Clifton Hall for a period of four years with fees to be negotiated on an annual basis and to be included in the annual budget.
16. To see if the Town will vote to raise and appropriate the sum of \$400.00 for communications services provided through the Colebrook Dispatch Center for the Ambulance. Board does not recommend.
17. To see if the Town will vote to raise and appropriate the sum of \$5,988. towards the Northumberland Ambulance Service. (Based on per capita & contract agreement.) Board does not recommend

18. To see if the Town will vote to raise and appropriate the sum of \$300.00 and authorize donations of \$50.00 per organization if requested in support of the athletic teams within the town. Board recommends
19. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the support of Sta-North. Board recommends appropriation
20. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the Upper Connecticut Valley Home Health Service. Board recommends appropriation
21. To see if the Town will vote to raise and appropriate the sum of \$775.00 as a contribution for the support of services from the Upper Connecticut Valley Mental Health Services and \$225.00 for support and services of the Vershire Center. Board recommends appropriation
22. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the Upper Connecticut Valley Hospital to help defray the costs of providing emergency services. Board recommends appropriation
23. To see if the Town will vote to raise and appropriate the sum of \$1,550.00 for the Community Action Program. Board recommends appropriation
24. To transact any other business that may legally come before said meeting and to hear reports from any agents or committees heretofore chosen.

Give under our hands and seal this 20th day of February in the year of our Lord, Nineteen Hundred Ninety Seven (1997).

Patricia S. Stinson
Gary O. Paquette
Elizabeth J. Macdonald
Board of Selectmen
Town of Stratford

A True Copy of Warrant Attest:

Patricia S. Stinson
Gary O. Paquette
Elizabeth J. Macdonald
Board of Selectmen
Town of Stratford

MS-6

OF STRATFORD N.H.

_____ to _____

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

Patience S. Allison
 Mary O. Paquette
 Elizabeth J. Mardnach

(Revised 1998)

Year 1997

Budget of the Town of

Stratford

MS-

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By DPA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (RECOMMENDED)	APPROPRIATIONS ENSUING FISCAL YEAR (NOT RECOMMENDED)
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		48,000.	47,859.	68,500.	
4140-4149	Election, Reg. & Vital Statistics		4,000.	3,595.	2,500.	
4150-4151	Financial Administration		5,600.	5,463.	5,600.	
4152	Revaluation of Property				85,000.	
4153	Legal Expense		7,000.	7,540.	4,000.	
4155-4159	Personnel Administration		10,500.	7,958.	10,500.	
4191-4193	Planning & Zoning		1,000.	1,143.	1,200.	
4194	General Government Buildings		15,000.	14,243.	17,000.	
4195	Cemeteries		2,500.	2,440.	4,500.	
4196	Insurance		15,000.	8,976.	11,000.	
4197	Advertising & Regional Assoc.				597.	
Perambulation of Town Lines						
4199	Other General Government				8,000.	
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		17,500.	7,170.	7,000.	
4215-4219	Ambulance Phone		500.	397.	500.	
4220-4229	Fire		28,500.	30,743.	30,000.	
4240-4249	Building Inspection					
4290-4298	Emergency Management		525.	496.	500.	
4299	Other Public Safety (including Communications)					
HIGHWAYS AND STREETS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311-4312	Administration & Highways & Streets		68,283.	60,438.	69,267.	
4313	Bridges					
4316-4319	Street Lighting & Other		14,500.	13,724.	15,000.	
SANITATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321-4323	Administration & Solid Waste Collection		1,500.	1,500.		
4324-4325	Solid Waste Disposal & Cleanup		74,650.	61,324.	65,000.	
4326-4329	Sewage Collection & Disposal & Other		23,000.	23,909.	23,000.	
WATER DISTRIBUTION & TREATMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331-4332	Administration & Water Services		33,631.	17,636.	43,786.	

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (RECOMMENDED)	APPROPRIATIONS ENSUING FISCAL YEAR (NOT RECOMMENDED)
4335-4339	Water Treatment, Conservation & Other					
	ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Administration & Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4355-4359	Other Electric Costs					
	HEALTH inc. dog officer		7,700.	7,500.	7,700.	
4411-4414	Administration & Pest Control		50.	--	--	
4415-4419	Health Agencies & Hospitals & Other					
	WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assistance		3,000.	2,083.	3,000.	
4444	Intergov. Welfare Payments					
4445-4449	Vendor Payments & Other					
	CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		1,500.	2,696.	4,000.	
4550-4559	Library		2,300.	2,300.	2,300.	
4583	Patriotic Purposes		750.	528.	750.	
4589	Other Culture & Recreation					
	CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Administration & Purchases of Natural Resources					
4619	Other Conservation Forester		3,000.	860.	2,000.	
4631-2	REDEVELOPMENT & HOUSING					
4651-9	ECONOMIC DEVELOPMENT					
	DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes		5,703.	5,640.	5,527.	
4712	Interest-Long Term Bonds & Notes		14,337.	14,313.	14,339.	
4723	Interest on TANS		5,000.	3,089.	5,000.	
4790-4799	Other Debt Service					
	CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land & Improvements					
4902	Machinery, Vehicles & Equipment					

Year 1997

Budget of the Town of

STRATFORD

MS-

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)	APPROPRIATIONS ENSUING FISCAL YEAR (Not Recommended)
4903	Buildings					
4909	Improv. Other Than Buildings					
	OPERATING TRANSFERS OUT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sever-					
	Water-					
	Electric-					
4915	To Capital Reserve Fund					
4916	To Expendable Trust Funds (except Health Maint. Trust Fund)					
4917	To Health Maintenance Trust Fund					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
	SUBTOTAL 1					

Please note: "Individual" warrant articles are not necessarily the same as "special warrant articles", which are addressed below.

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By DRA	Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)	APPROPRIATIONS ENSUING FISCAL YEAR (Not Recommended)
	INDIVIDUAL WARRANT ARTICLES					
	UCVH Home Health Other Recreation	20 18	3,500.	3,500.	3,500.	
	Dump Closure	8	5,000.	5,000.	5,000.	
	Record Books	11	3,000.	3,000.	3,000.	
	North Country Council	11	603	603.	0	
	Sea-North	19	400.	400.	500.	
	Dispatch Services	16	-0-	-0-	400.	
	Northumberland Amb.	17	2,000.	2,000.	5,988.	
	SUBTOTAL 2 Recommended		XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX

Special warrant articles are defined in RSA 32:3, VI, as 1) petitioned warrant articles; 2) an article whose appropriations is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a special article or as nonlapsing or nontransferable article.

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 31:4)	Warr Art. #	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FISCAL YEAR (Recommended)	APPROPRIATIONS ENSUING FISCAL YEAR (Not Recommended)
	SPECIAL WARRANT ARTICLES					
	U.C.V.H. Hospital	22	1,000.	1,000.	1,000.	
	Cap. Res. Fire Dept	8	4,000.	4,000.	4,000.	
	Cap. Res. Bridges	8	25,000.	25,000.	25,000.	
	Cap. Res. Ambulance	8	5,000.	5,000.	5,000.	
	Community Health	21	750.	750.	775.	
	Mental Health	21	225.	225.	225.	
	CAP Outreach	23	1,550.	1,550.	1,550.	
	Big Brother/Big Sister		200	200.	0-	
	SUBTOTAL 3 Recommended					

Year 1997Budget of the Town of STRATFORD

MS-

Acct. No.	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE For Ensuing Fiscal Year
	TAXES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		465.	670.	300.
3180	Resident Taxes		5,940.	3,880.	3,500.
3185	Yield Taxes		75,000.	59,247.	65,000.
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		15,000.	26,745.	20,000.
	Inventory Penalties				
	LICENSES, PERMITS & FEES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		50,000.	64,920.	58,000.
3230	Building Permits				
3290	Other Licenses, Permits & Fees		1,300.	1,371.	1,300.
3311-3319	FROM FEDERAL GOVERNMENT				
	FROM STATE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		44,663.	36,933.	36,933.
3352	Meals & Rooms Tax Distribution			7,730.	7,730.
3353	Highway Block Grant	:	15,783.	15,783.	17,267.
3354	Water Pollution Grant			1,987.	1,900.
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		22,846.	22,846.	22,000.
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		2,988.	2,988.	2,800.
3379	FROM OTHER GOVERNMENTS				
	CHARGES FOR SERVICES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		6,000.	10,506.	3,000.
3409	Other Charges		650.	6,214.	1,500.
	MISCELLANEOUS REVENUES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property			1,406.	800.
3502	Interest on Investments			1,404.	1,300.
3503-3509	Other		3,075.	2,525.	500.
	INTERFUND OPERATING TRANSFERS IN		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	Special Revenue Funds				

Year 1997Budget of the Town of STRATFORD

MS-6

3912 Special Revenue Funds					
Acct. No.	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE For Ensuing Fiscal Year
3913 Capital Projects Fund					
3914 Enterprise Fund					
	Sewer - (Offset)		23,000.	21,001.	23,000.
	Water - (Offset)		33,631.	29,376.	43,786.
	Electric - (Offset)				
3915 Capital Reserve Fund					35,000.
3916 Trust & Agency Funds					
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934 Proc.from Long Term Bonds & Notes					
Amounts Voted From "Surplus"			XXXXXXXXXX		Re-Val 50,000. Surplus 25,000.
"Surplus" Used in Prior Year to Reduce Taxes			XXXXXXXXXX		XXXXXXXXXX
TOTAL REVENUES					420,616.00

BUDGET SUMMARY

SUBTOTAL 1 Recommended (from page 3)	Inc. Art.#3 & 9 & 15	517,066.
SUBTOTAL 2 "Individual" warrant articles (from page 3)	Inc. Art.#11,16,17,18,19,20, #21,22 & 23.	17,238.
SUBTOTAL 3 Special warrant articles as defined by Law (from page 3)	Inc. Art.#8	39,000.
TOTAL Appropriations Recommended		49,850.
Less: Amount of Estimated Revenues (Exclusive of Property Taxes) (from above)		420,616.
Amount of Taxes To Be Raised		146,300.

HELP! We ask your assistance in the following: If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct'. No.	W.A. No.	Amount		Acct.No.	W.A. No.	Amount

1996 TAXES ASSESSED & TAX RATE

Purpose of Appropriation:

4130 Executive.....	\$ 48,000.
4140 Election, Registration & Vitals..	4,000.
4150 Financial Administration.....	5,600.
4153 Legal Expenses.....	7,000.
4155 Personnel Administration.....	10,500.
4191 Planning & Zoning.....	1,000.
4194 General Government Buildings.....	15,000.
4195 Cemeteries.....	2,500.
4196 Insurance.....	15,000.
Article #15 Sta-North.....	400.
Article #12 North Country Council	603.
Article #11 Record Books.....	3,000.

Public Safety:

4210 Police Department.....	17,500.
4215 Ambulance-Article's 5 & 18.....	2,500.
4220 Fire Department.....	28,500.
4240 Siding Article #14.....	5,000.
4290 Emergency Management.....	525.
4299 Fire Dept. Article #8.....	4,000.

Highways & Streets:

4312 Highways & Streets.....	67,783.
4313 Bridges Article #8.....	25,000.
4316 Street Lighting.....	14,500.
General Expense of Highways.....	500.

Sanitation:

4324 Town Dump.....	1,500.
Landfill Closure Article #6.....	200.
Landfill Closure Article #8.....	5,000.
Curbside Collection.Article #4...	74,650.
4326 Sewage Collection & Disposal.....	23,000.
4332 Water Services.....	33,631.

Health:

4414 Animal & Pest Control.....	700.
4415 Health Agencies: Article's 17,19, 20,21,22 & 5.....	14,250.
Stratford Ambulance Art.#8.....	5,000.
Northumberland Ambulance #18.....	2,000.

Welfare:

4442	Direct Assistance.....\$	3,000.
	Boston Post Cane Art#13.....	50.

Culture & Parks & Recreation:

4520	Parks & Recreation.....	1,500.
4550	Libraries.....	2,300.
4583	Patriotic Purposes.....	750.

Conservation:

4619	Forester.....	3,000.
------	---------------	--------

Debt Service:

4711	Principal Long Term Notes & Bonds.	5,703.
4721	Interest Long Term Notes & Bonds..	14,337.
4723	Interest on Tax Anticipation Notes	5,000.

REVENUES:

3120	Land Use Change Taxes.....	465.
3180	Resident Taxes.....	5,940.
3185	Yield Taxes.....	75,000.
3190	Interest on Delinquent Taxes.....	15,000.
3210	Business Licenses & Permits.....	100.
3220	Motor Vehicle Permit Fees.....	50,000.
3290	Other Licenses, Permits & Fees....	1,200.
3351	Shared Revenues.....	44,663.
3353	Highway Block Grant.....	15,783.
3356	State & Federal Forests Land Reimb	22,846.
3357	Road Toll.....	100.
3359	Railroad Taxes.....	2,888.
3401	Fire Department.....	6,000.
3409	Reimb. Recyclables & Permits.....	650.
3502	Cable Franchise.....	1,400.
3509	Town Hall & Quonset Hut Rent.....	1,675.
3914	Sewer Rents.....	23,000.
3914	Water Rents.....	33,631.
	Surplus.....	150,000.

SUMMARY OF 1996 TAX CALCULATIONS:

Total Appropriations.....	\$	471,982.
Less Revenues.....		450,341.
Less Shared Revenues.....		15,044.
Add Overlay.....		19,934.
War Service Credits.....		6,250.
Net Town Appropriation.....	\$	<u>32,781.</u>

Due to Local School.....	\$	633,045.
Less Shared Revenues.....		92,693.
Net School Appropriations.....	\$	<u>540,352.</u>

Due to County.....	\$	75,265.
Less Shared Revenues.....		7,985.
Net County Appropriation.....	\$	<u>67,280.</u>

Tax Rates:

Municipal	\$	2.16
School		35.58
County		4.43
Total	\$	<u>42.17</u>

Total Property Taxes Assessed	\$640,413
Less War Service Credits	<u>6,250</u>
Total Property Tax Committment	<u>\$634,163</u>

Net Assessed Valuation \$15,186,453.

VALUATIONS:

Land:

A. Current Use (34,305).....	\$ 1,514,331.
B. Residential.....	1,885,974.
C. Commercial/Industrial.....	247,624.

Buildings:

A. Residential.....	\$ 9,195,519.
B. Manufactured Housing.....	1,124,164.
C. Commercial.....	722,110.
D. Electric.....	661,831.

Valuation Before Exemptions:	\$ 15,351,553.
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Less:

Blind Exemptions (3).....	\$ 33,862.
Elderly Exemptions (18).....	131,238.

Net Valuation on which tax rate is computed	\$ 15,186,453.
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Tax Credits: War Service Credits (63)	\$ 6,250.
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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1996, and have issued our report thereon, which was qualified as indicated therein, dated February 5, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of the Town of Stratford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of the Town of Stratford for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Town of Stratford

Independent Auditor's Report on the Internal Control Structure Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We noted other matters involving the internal control structure and its operation or opportunities for better efficiency and/or cost savings that we have discussed with management or specific individuals involved. These matters include the following:

ASSESSING RECORDS

While improvement has been noted, again, our testing of the assessment cards revealed some discrepancies between the cards and the blotter book which is used as a basis for tax commitments. In most instances, differences resulted in taxpayers being assessed higher taxes than they should have been, based on information on the assessment cards.

We, again, recommend that all tax commitments be based on information contained on the assessment cards, and if any information is in need of updating, adjustments be made on the assessment cards by the assessing personnel.

TAX COLLECTION

We are pleased to report that our audit of the Tax Collector's records again revealed improvement over prior years' conditions. However, we did note the following:

NONCOMPLIANCE WITH STATE STATUTES REGARDING TAX LIEN PROCEDURES

During our audit of the Tax Collector's records, we found that the following State statute had not been complied with regarding the tax lien procedures:

RSA 80:65 Notice by Lienholder to Mortgagee - On the lien taken by the Tax Collector, the mortgagees were not notified within 45 days from the date of execution of the lien. Instead, the mortgagees were notified within 83 days.

RSA 80:77-a Notice to Mortgagees - The notice required by this section states that it should contain a warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed if the legal interest in property is not redeemed. In 1996, these notices did not contain this statement.

Town of Stratford

Independent Auditor's Report on the Internal Control Structure Based on an Audit of General-Purpose Financial Statements Performed in Accordance with Government Auditing Standards

DISBURSEMENT DOCUMENTATION

During our audit, several instances were noted where there was no documentation for checks written. Although the checks were to vendors that the Town does business with on a regular basis, care should be taken to ensure that an invoice is obtained to support all disbursements.

TOWN TREASURER

During our audit of the Water System Capital Project, it was noted that the Town Treasurer does not maintain the custody of the three cash accounts, although she is a co-signer on one of the accounts. These accounts are in the custody of the Board of Selectmen and the majority of the Board sign all the disbursement checks.

Per RSA 41:29 the Town Treasurer shall have custody of all Town funds and shall only disburse said funds upon the approval of the Board of Selectmen.

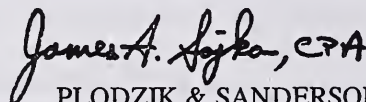
We recommend that the Town Treasurer have custody of all Town funds.

GENERAL FIXED ASSET ACCOUNTING

As is the practice with many New Hampshire municipalities, the Town of Stratford has not maintained a record of its fixed assets. Under the present system, all fixed asset acquisitions of the General Fund are listed as expenditures. This is an accepted practice under fund accounting. However, fixed assets should also be accounted for in a separate self-balancing group of accounts (the General Fixed Assets Account Group). The establishment of fixed asset records would enable the Town to prepare financial statements in accordance with generally accepted accounting principles, and aid in the planning of fixed asset acquisition and disposition. In addition, should the Town use Federal and State grants to finance expenditures for fixed assets, records would be readily available to substantiate such expenditures. As part of their long-term policies, we recommend that Town management consider maintaining a record of fixed assets.

This report is intended for the information of management. However, this report is a matter of public record, and its distribution is not limited.

February 5, 1997


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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1996, and have issued our report thereon, which was qualified as indicated therein, dated February 5, 1997.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of the Town of Stratford, in order to determine our auditing procedures for the purpose of expressing our opinion on the Town of Stratford's general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated February 5, 1997.

The management of the Town of Stratford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Town of Stratford
Independent Auditor's Report on the Internal Control Structure
used in Administering Federal Financial Assistance Programs

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Treasury
- Revenue/Receipts
- Purchases/Disbursements
- External Financial Reporting
- Payroll/Personnel

Administrative Controls - General

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

Administrative Controls - Specific

- Types of services
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting
- Cost Allocation
- Special Requirements, if any
- Monitoring Subrecipients

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, the Town of Stratford had no major federal financial assistance programs and expended 78 percent of its total federal financial assistance under the following nonmajor federal financial assistance program.

<u>Grantor/ Agency</u>	<u>CFDA Number</u>	<u>Federal Program Name</u>
Department of Agriculture	10.760	Water and Waste Disposal Systems for Rural Communities

Town of Stratford

*Independent Auditor's Report on the Internal Control Structure
used in Administering Federal Financial Assistance Programs*

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record, and its distribution is not limited.

February 5, 1997

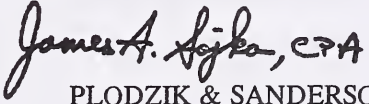

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Professional Association

EXHIBIT A
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1996

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Total</u>
<u>ASSETS AND OTHER DEBITS</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Trust Fund</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
<u>Assets</u>						
Cash and Equivalents	\$ 8,624	\$ 75,578	\$ 172	\$ 83,368	\$	\$ 167,742
Investments				288,504		288,504
<u>Receivables (Net of Allowances For Uncollectibles)</u>						
Taxes	264,247					264,247
Accounts		7,701				7,701
Intergovernmental	22,893		12,438			35,331
Interfund Receivable	3,752					3,752
<u>Other Debits</u>						
Amount to be Provided for Retirement of General Long-Term Debt					315,467	315,467
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 299,516</u>	 <u>\$ 83,279</u>	 <u>\$ 12,610</u>	 <u>\$ 371,872</u>	 <u>\$ 315,467</u>	 <u>\$ 1,082,744</u>
 <u>LIABILITIES AND EQUITY</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 4,780	\$ 3,551	\$ 12,438	\$	\$	\$ 20,769
Contracts Payable		5,715				5,715
Intergovernmental Payable	193,045			80,687		273,732
Interfund Payable		3,752				3,752
General Obligation Debt Payable					314,190	314,190
Accrued Landfill Closure and Postclosure Costs					1,277	1,277
Total Liabilities	<u>197,825</u>	<u>13,018</u>	<u>12,438</u>	<u>80,687</u>	<u>315,467</u>	<u>619,435</u>
<u>Equity</u>						
<u>Fund Balances</u>						
Reserved For Endowments				53,192		53,192
Reserved For Encumbrances	8,344					8,344
Reserved For Special Purposes			172	237,993		238,165
<u>Unreserved</u>						
Designated For Special Purposes		70,261				70,261
Undesignated	93,347					93,347
Total Equity	<u>101,691</u>	<u>70,261</u>	<u>172</u>	<u>291,185</u>		<u>463,309</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 299,516</u>	 <u>\$ 83,279</u>	 <u>\$ 12,610</u>	 <u>\$ 371,872</u>	 <u>\$ 315,467</u>	 <u>\$ 1,082,744</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>		
<u>Revenues</u>					
Taxes	\$ 719,797	\$	\$	\$	\$ 719,797
Licenses and Permits	68,321				68,321
Intergovernmental	207,316		111,745		319,061
Charges for Services	3,957	56,775			60,732
Miscellaneous	20,165	1,783		8,779	30,727
<u>Other Financing Sources</u>					
Operating Transfers In	<u> </u>	<u>2,300</u>	<u> </u>	<u>39,200</u>	<u>41,500</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,019,556</u>	<u>60,858</u>	<u>111,745</u>	<u>47,979</u>	<u>1,240,138</u>
<u>Expenditures</u>					
<u>Current</u>					
General Government	103,220				103,220
Public Safety	38,475				38,475
Highways and Streets	74,162				74,162
Sanitation	62,824	27,285			90,109
Water Distribution and Treatment		25,198			25,198
Health	14,700				14,700
Welfare	2,083				2,083
Culture and Recreation	3,225	2,212			5,437
Debt Service	43,124				43,124
Capital Outlay	5,000		111,573	45,280	161,853
Intergovernmental	708,310				708,310
<u>Other Financing Uses</u>					
Operating Transfers Out	<u>41,500</u>	<u> </u>	<u> </u>	<u> </u>	<u>41,500</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>1,096,623</u>	<u>54,695</u>	<u>111,573</u>	<u>45,280</u>	<u>1,308,171</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>(77,067)</u>	<u>6,163</u>	<u>172</u>	<u>2,699</u>	<u>(68,033)</u>
<u>Fund Balances - January 1</u>	<u>178,758</u>	<u>64,098</u>	<u> </u>	<u>208,000</u>	<u>450,856</u>
<u>Fund Balances - December 31</u>	<u>\$ 101,691</u>	<u>\$ 70,261</u>	<u>\$ 172</u>	<u>\$ 210,699</u>	<u>\$ 382,823</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF STRATFORD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1996

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 710,634	\$ 719,797	\$ 9,163
Licenses and Permits	51,300	68,321	17,021
Intergovernmental	202,002	207,316	5,314
Charges for Services	6,650	3,957	(2,693)
Miscellaneous	3,075	20,165	17,090
<u>Other Financing Sources</u>			
Operating Transfers In			
<u>Total Revenues and Other Financing Sources</u>	<u>973,661</u>	<u>1,019,556</u>	<u>45,895</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	112,603	103,220	9,383
Public Safety	49,025	38,475	10,550
Highways and Streets	82,783	81,662	1,121
Sanitation	76,150	62,824	13,326
Water Distribution and Treatment			
Health	14,950	14,700	250
Welfare	3,000	2,083	917
Culture and Recreation	2,300	2,501	(201)
Conservation	3,000		3,000
Debt Service	25,040	43,124	(18,084)
Capital Outlay	5,000	5,000	
Intergovernmental	708,310	708,310	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>41,500</u>	<u>41,500</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>1,123,661</u>	<u>1,103,399</u>	<u>20,262</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(150,000)	(83,843)	66,157
<u>Unreserved Fund Balances - January 1</u>	<u>177,190</u>	<u>177,190</u>	
<u>Unreserved Fund Balances - December 31</u>	<u>\$ 27,190</u>	<u>\$ 93,347</u>	<u>\$ 66,157</u>

Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 710,634	\$ 719,797	\$ 9,163
			51,300	68,321	17,021
			202,002	207,316	5,314
56,631	56,775	144	63,281	60,732	(2,549)
	1,653	1,653	3,075	21,818	18,743
<u>2,300</u>	<u>2,300</u>	<u> </u>	<u>2,300</u>	<u>2,300</u>	<u> </u>
<u>58,931</u>	<u>60,728</u>	<u>1,797</u>	<u>1,032,592</u>	<u>1,080,284</u>	<u>47,692</u>
			112,603	103,220	9,383
			49,025	38,475	10,550
			82,783	81,662	1,121
23,000	27,285	(4,285)	99,150	90,109	9,041
33,631	25,198	8,433	33,631	25,198	8,433
			14,950	14,700	250
			3,000	2,083	917
2,300	2,212	88	4,600	4,713	(113)
			3,000		3,000
			25,040	43,124	(18,084)
			5,000	5,000	
			708,310	708,310	
<u> </u>	<u> </u>	<u> </u>	<u>41,500</u>	<u>41,500</u>	<u> </u>
<u>58,931</u>	<u>54,695</u>	<u>4,236</u>	<u>1,182,592</u>	<u>1,158,094</u>	<u>24,498</u>
	6,033	6,033	(150,000)	(77,810)	72,190
<u>59,911</u>	<u>59,911</u>	<u> </u>	<u>237,101</u>	<u>237,101</u>	<u> </u>
<u>\$ 59,911</u>	<u>\$ 65,944</u>	<u>\$ 6,033</u>	<u>\$ 87,101</u>	<u>\$ 159,291</u>	<u>\$ 72,190</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF STRATFORD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 5,048
Interest and Dividends	<u>3,592</u>
 <u>Total Operating Revenues</u>	 8,640
 <u>Operating Expenses</u>	
Trust Income Distributions	<u>4,650</u>
 <u>Operating Income</u>	 3,990
 <u>Fund Balance - January 1</u>	 <u>76,496</u>
 <u>Fund Balance - December 31</u>	 <u><u>\$ 80,486</u></u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF STRATFORD, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1996

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 3,592
New Funds Received	5,048
Trust Income Distributions	<u>(4,650)</u>
 <u>Net Cash Provided by Operating Activities</u>	 3,990
 <u>Cash Flows From Investing Activities</u>	
Purchase of Investment Securities	<u>(8,558)</u>
 <u>Net Increase (Decrease) in Cash</u>	 (4,568)
 <u>Cash - January 1</u>	 <u>76,296</u>
 <u>Cash - December 31</u>	 <u>\$ 71,728</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
 <u>Operating Income</u>	 <u>\$ 3,990</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Stratford, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Stratford (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

North Stratford Public Library
Laura P. Johnson Library
Water Department

Sewer Department
Christie Road Repair

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

Water System Construction
Water Feasibility Study

Landfill Closure Study
Water System Improvements

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Fund

Town Trusts

Expendable Trust Funds

Library/Town Trusts
Capital Reserve

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

TOWN OF STRATFORD, NEW HAMPSHIRE
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DECEMBER 31, 1996

C. Measurement Focus/Basis of Accounting

Governmental and Expendable Trust Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1996, \$150,000 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

TOWN OF STRATFORD, NEW HAMPSHIRE
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Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

	<u>General Fund</u>
<u>Expenditures and Other Financing Uses</u>	
Per Exhibit C (Budgetary Basis)	\$ 1,103,399
<u>Adjustments</u>	
<u>Basis Difference</u>	
Encumbrances - December 31, 1995	1,568
Encumbrances - December 31, 1996	<u>(8,344)</u>
Per Exhibit B (GAAP Basis)	<u>\$ 1,096,623</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where collection is doubtful have been reserved. Also, an estimate of potential abatements and/or tax deedings of the current receivables have been reserved. The reserve totals \$50,000 at December 31, 1996.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
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- c. Various service charges (water and sewer) are recorded as revenue for the period when service was provided.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserve for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserve for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserve for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental fund had an excess of expenditures over appropriations for the year ended December 31, 1996:

<u>Special Revenue Fund</u>	
Sewer Department	<u>\$ 4,285</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 179,019</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 179,019</u>	<u>\$ 167,742</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Common Stocks	<u>\$ 200</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	\$ 200	\$ 200
New Hampshire Public Deposit Investment Pool				<u>288,304</u>	<u>288,304</u>
<u>Total Investments</u>				<u>\$ 288,504</u>	<u>\$ 288,504</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1996, upon which the 1996 property tax levy was based was \$15,186,453.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Stratford School District and Coos County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1996, was as follows:

Municipal Portion	\$ 2.16
School Tax Assessment	35.58
County Tax Assessment	<u>4.43</u>
<u>Total</u>	<u>\$ 42.17</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 31 placed a lien for all uncollected 1995 property taxes.

Taxes receivable at December 31, 1996, are as follows:

<u>Property Taxes</u>	
Levy of 1996	\$ 187,681
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1995	82,130
Levy of 1994	31,717
Levy of 1993	5,666
Levy of 1992 and Prior	4,003
Resident Taxes	3,050
Less: Reserve for estimated uncollectible taxes	<u>(50,000)</u>
<u>Total Taxes Receivable</u>	<u>\$ 264,247</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

D. Other Receivables

Receivables as of December 31, 1996, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Receivables</u>				
Accounts	\$	\$ 7,701	\$	\$ 7,701
Intergovernmental	<u>22,893</u>	<u> </u>	<u>12,438</u>	<u>35,331</u>
<u>Net Total Receivables</u>	<u>\$ 22,893</u>	<u>\$ 7,701</u>	<u>\$ 12,438</u>	<u>\$ 43,032</u>

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1996 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 3,752	\$
<u>Special Revenue Funds</u>		
Water Department		2,739
Sewer Department	<u> </u>	<u>1,013</u>
<u>Totals</u>	<u>\$ 3,752</u>	<u>\$ 3,752</u>

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1996 include:

<u>General Fund</u>	
Stratford School District -	
Balance of 1996-97 Assessment	\$ 193,045
<u>Trust Fund</u>	
Capital Reserve -	
School District Funds	<u>80,687</u>
<u>Total Intergovernmental Payable</u>	<u>\$ 273,732</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

B. Landfill Closure and Postclosure Care Costs

The Town hauls its waste to the Mount Carberry Landfill which is owned and operated by Crown Vantage.

Federal and State laws and regulations require that Crown Vantage place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group for the Town's portion based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure costs is based on the amount of the landfill used through the end of the year. The estimated total current cost of the landfill closure and postclosure care (\$1,277) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of December 31, 1996. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town has established an expendable trust fund for landfill closure and postclosure care costs. During the year ended December 31, 1996, the Town deposited \$906 into this fund which has a balance of \$910 at year end.

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1996:

	General Obligation <u>Debt Payable</u>	Accrued Landfill Closure and Postclosure <u>Care Cost</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$ 320,000	\$	\$ 320,000
Retired	(5,810)		(5,810)
Net increase in Accrued Landfill Closure and Postclosure Care Costs	<u> </u>	<u>1,277</u>	<u>1,277</u>
Balance, End of Year	<u>\$ 314,190</u>	<u>\$ 1,277</u>	<u>\$ 315,467</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

Long-term debt payable at December 31, 1996, is comprised of the following issue:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/96</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Water System Construction Bond	\$320,000	1995	2024	4.51	\$ 314,190
<u>Accrued Landfill Closure and Postclosure Care Costs</u>					<u>1,277</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$ 315,467</u>

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1996, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1997	\$ 5,760	\$ 14,106	\$ 19,866
1998	6,023	13,843	19,866
1999	6,298	13,568	19,866
2000	6,585	13,281	19,866
2001	6,885	12,981	19,866
2002-2004	<u>282,639</u>	<u>174,485</u>	<u>457,124</u>
<u>Totals</u>	<u>\$ 314,190</u>	<u>\$ 242,264</u>	<u>\$ 556,454</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	<u>\$ 8,344</u>
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TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

Reserve for Special Purposes

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for transfer to the General Fund if not subsequently appropriated for another purpose. Individual fund balances reserved for special purposes at December 31, 1996 were as follows:

<u>Capital Projects Funds</u>	
Water System Construction	\$ 152
Landfill Closure Study	<u>20</u>
 <u>Total</u>	 <u>\$ 172</u>

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Cemetery Perpetual Care	\$ 11,553
Rollin Baldwin Fund (Elderly/Needy)	14,563
Helen Brown Fund (Hospital/Needy)	873
Everett and Louise Morrison Fund (Scholarship)	254
Bernard Nugent (Scholarship)	15
Lewis Allin Fund (Scholarship)	<u>36</u>
 <u>Total Nonexpendable Trust Funds</u>	 \$ 27,294
 <u>Capital Reserve Funds</u>	
Stump Dump	\$ 10,299
North Stratford Memorial	4,942
Stratford Hollow Memorial	10,695
Fire Department Equipment	15,360
Revaluation	35,910
Highway and Bridge Replacement	109,053
Ambulance/Equipment	<u>19,658</u>
 <u>Total Capital Reserve Funds</u>	 205,917
 <u>General Fund Trusts (RSA 31:19-a)</u>	
Landfill Closure	910
 <u>Other Expendable Town Trusts</u>	
Library	<u>3,872</u>
 <u>Total</u>	 <u>\$ 237,993</u>

TOWN OF STRATFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

Reserved for Endowments

The amount reserved for endowments at December 31, 1996 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1996 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Funds	\$ 27,024
Helen Brown Fund (Hospital/Needy)	10,000
John C. Hutchins Prize Fund (School Athlete)	1,188
Everett and Louise Morrison Fund (Scholarship)	500
Irene Carrier Stevens Fund (Scholarship)	4,874
Bernard Nugent Fund (Scholarship)	5,000
Grant Mason Fund (Scholarship)	1,365
Lewis Allin Fund (Scholarship)	100
Gerald Whitaker Fund (Scholarship)	1,897
Brandon Davis Fund (Scholarship)	<u>1,244</u>
<u>Total</u>	<u>\$ 53,192</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years as follows:

<u>Special Revenue Funds</u>	
Christie Road Repair	\$ 4,317
North Stratford Library	1,639
Laura P. Johnson Library	2,808
Water Department	17,221
Sewer Department	<u>44,276</u>
<u>Total</u>	<u>\$ 70,261</u>

TOWN OF STRATFORD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1996

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

*SCHEDULE A-3
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1996*

<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 177,190	
 <u>Deduction</u> Unreserved Fund Balance Used To Reduce 1996 Tax Rate	 <u>(150,000)</u>	
		\$ 27,190
 <u>Additions</u> <u>1996 Budget Summary</u> Revenue Surplus (Schedule A-1) Unexpended Balance of Appropriations (Schedule A-2)	 \$ 45,895 <u>20,262</u>	
 1996 Budget Surplus		 <u>66,157</u>
 <u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		 <u>\$ 93,347</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE A-1
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1996

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 614,229	\$ 620,776	\$ 6,547
Land Use Change	465	671	206
Resident	5,940	6,220	280
Yield	75,000	59,247	(15,753)
Interest and Penalties on Taxes	<u>15,000</u>	<u>32,883</u>	<u>17,883</u>
Total Taxes	<u>710,634</u>	<u>719,797</u>	<u>9,163</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	50,000	64,920	14,920
Other Licenses, Permits and Fees	<u>1,300</u>	<u>3,401</u>	<u>2,101</u>
Total Licenses and Permits	<u>51,300</u>	<u>68,321</u>	<u>17,021</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	160,385	160,384	(1)
Highway Block Grant	15,783	15,783	
Water Pollution Grants		3,973	3,973
State and Federal Forest Land Reimbursement	22,846	24,438	1,592
Other Reimbursements	<u>2,988</u>	<u>2,738</u>	<u>(250)</u>
Total Intergovernmental Revenues	<u>202,002</u>	<u>207,316</u>	<u>5,314</u>
<u>Charges For Services</u>			
Income From Departments	<u>6,650</u>	<u>3,957</u>	<u>(2,693)</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property		800	800
Interest on Investments		1,528	1,528
Rents of Property	1,675	4,925	3,250
Insurance Dividends and Reimbursements		8,041	8,041
Other	<u>1,400</u>	<u>4,871</u>	<u>3,471</u>
Total Miscellaneous Revenues	<u>3,075</u>	<u>20,165</u>	<u>17,090</u>
<u>Total Revenues</u>	<u>973,661</u>	<u>\$ 1,019,556</u>	<u>\$ 45,895</u>
<u>Unreserved Fund Balance Used To Reduce Tax Rate</u>	<u>150,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$ 1,123,661</u>		

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-2
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996*

	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
<u>Current</u>					
<u>General Government</u>					
Executive	\$	\$ 48,000	\$ 47,859	\$	\$ 141
Election, Registration, and Vital Statistics		4,000	3,595		405
Financial Administration		5,600	5,463		137
Legal Expenses		7,000	7,540		(540)
Personnel Administration		10,500	7,958		2,542
Planning and Zoning		1,000	1,143		(143)
General Government Buildings		15,000	14,243		757
Cemeteries		2,500	2,440		60
Insurance, not otherwise allocated		15,000	8,976		6,024
Advertising and Regional Associations		1,003	1,003		
Other		3,000	3,000		
Total General Government		112,603	103,220		9,383
<u>Public Safety</u>					
Police Department		17,500	7,170		10,330
Ambulance		2,500	2,397		103
Fire Department		28,500	28,412		88
Emergency Management		525	496		29
Total Public Safety		49,025	38,475		10,550
<u>Highways and Streets</u>					
Highways and Streets		68,283	60,438	7,500	345
Street Lighting		14,500	13,724		776
Total Highways and Streets		82,783	74,162	7,500	1,121
<u>Sanitation</u>					
Solid Waste Disposal		74,650	61,324		13,326
Other Sanitation		1,500	1,500		
Total Sanitation		76,150	62,824		13,326
<u>Health</u>					
Administration		50			50
Animal Control		700	500		200
Health Agencies and Hospitals		14,200	14,200		
Total Health		14,950	14,700		250
<u>Welfare</u>					
Direct Assistance		3,000	2,083		917
<u>Culture and Recreation</u>					
Parks and Recreation		1,500	2,697		(1,197)
Patriotic Purposes	774	750	528		996
Other Culture and Recreation		50		50	
Total Culture and Recreation	774	2,300	3,225	50	(201)
<u>Conservation</u>					
		3,000			3,000

SCHEDULE A-2 (Continued)
TOWN OF STRATFORD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	Encumbered From 1995	Appropriations 1996	Expenditures Net of Refunds	Encumbered To 1997	(Over) Under Budget
<u>Debt Service</u>					
Principal of Long-Term Debt		5,703	5,810		(107)
Interest Expense - Long-Term Debt		14,337	14,143		194
Interest Expense - Tax Anticipation Notes		<u>5,000</u>	<u>23,171</u>		<u>(18,171)</u>
Total Debt Service		<u>25,040</u>	<u>43,124</u>		<u>(18,084)</u>
<u>Capital Outlay</u>					
Preambleulation of Town Lines	794			794	
Stratford Hollow Fire Station - Vinyl Siding		<u>5,000</u>	<u>5,000</u>		
Total Capital Outlay	<u>794</u>	<u>5,000</u>	<u>5,000</u>	<u>794</u>	
<u>Intergovernmental</u>					
School District Assessment		633,045	633,045		
County Tax Assessment		<u>75,265</u>	<u>75,265</u>		
Total Intergovernmental		<u>708,310</u>	<u>708,310</u>		
<u>Other Financing Uses</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		2,300	2,300		
Capital Reserve Funds		39,000	39,000		
<u>Trust Fund</u>					
Expendable Trust Fund		<u>200</u>	<u>200</u>		
Total Operating Transfers Out		<u>41,500</u>	<u>41,500</u>		
<u>Total Appropriations</u>					
<u>Expenditures and Encumbrances</u>	<u>\$1,568</u>	<u>\$ 1,123,661</u>	<u>\$ 1,096,623</u>	<u>\$ 8,344</u>	<u>\$ 20,262</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF STRATFORD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1996

	North Stratford Public Library	Laura P. Johnson Library	Water Depart- ment	Sewer Depart- ment	Christie Road Repair	Total
<u>ASSETS</u>						
Cash and Equivalents	\$ 1,639	\$ 2,808	\$ 23,160	\$ 43,654	\$ 4,317	\$ 75,578
<u>Receivables (Net of</u>						
<u>Allowances For Uncollectibles)</u>						
Accounts	_____	_____	3,590	4,111	_____	7,701
 TOTAL ASSETS	 <u>\$ 1,639</u>	 <u>\$ 2,808</u>	 <u>\$ 26,750</u>	 <u>\$ 47,765</u>	 <u>\$ 4,317</u>	 <u>\$ 83,279</u>
 <u>LIABILITIES AND</u> <u>FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$	\$	\$ 1,075	\$ 2,476	\$	\$ 3,551
Contracts Payable			5,715			5,715
Interfund Payable	_____	_____	2,739	1,013	_____	3,752
Total Liabilities	_____	_____	9,529	3,489	_____	13,018
 <u>Fund Balances</u>						
<u>Unreserved</u>						
Designated For Special Purposes	1,639	2,808	17,221	44,276	4,317	70,261
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,639</u>	 <u>\$ 2,808</u>	 <u>\$ 26,750</u>	 <u>\$ 47,765</u>	 <u>\$ 4,317</u>	 <u>\$ 83,279</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE B-2
TOWN OF STRATFORD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996*

	North Stratford Public <u>Library</u>	Laura P. Johnson <u>Library</u>	Water Depart- <u>ment</u>	Sewer Depart- <u>ment</u>	Christie Road <u>Repair</u>	<u>Total</u>
<u>Revenues</u>						
Charges for Services	\$	\$	\$ 32,879	\$ 23,896	\$	\$ 56,775
Miscellaneous	225	31	321	1,076	130	1,783
<u>Other Financing Sources</u>						
Operating Transfers In	<u>1,150</u>	<u>1,150</u>	<u> </u>	<u> </u>	<u> </u>	<u>2,300</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,375</u>	<u>1,181</u>	<u>33,200</u>	<u>24,972</u>	<u>130</u>	<u>60,858</u>
<u>Expenditures</u>						
<u>Current</u>						
Sanitation				27,285		27,285
Water Distribution and Treatment			25,198			25,198
Culture and Recreation	<u>1,089</u>	<u>1,123</u>	<u> </u>	<u> </u>	<u> </u>	<u>2,212</u>
<u>Total Expenditures</u>	<u>1,089</u>	<u>1,123</u>	<u>25,198</u>	<u>27,285</u>	<u> </u>	<u>54,695</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	286	58	8,002	(2,313)	130	6,163
<u>Fund Balances - January 1</u>	<u>1,353</u>	<u>2,750</u>	<u>9,219</u>	<u>46,589</u>	<u>4,187</u>	<u>64,098</u>
<u>Fund Balances - December 31</u>	<u>\$ 1,639</u>	<u>\$ 2,808</u>	<u>\$ 17,221</u>	<u>\$ 44,276</u>	<u>\$ 4,317</u>	<u>\$ 70,261</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE C-1
TOWN OF STRATFORD, NEW HAMPSHIRE
Capital Projects Funds
Combining Balance Sheet
December 31, 1996*

<u>ASSETS</u>	<u>Water System Construction</u>	<u>Water Feasibility Study</u>	<u>Landfill Closure Study</u>	<u>Water System Improvements</u>	<u>Total</u>
Cash and Equivalents	\$ 152	\$	\$ 20	\$	\$ 172
<u>Receivables</u>					
Intergovernmental	<u>3,610</u>	<u>—</u>	<u>5,328</u>	<u>3,500</u>	<u>12,438</u>
 TOTAL ASSETS	 <u>\$ 3,762</u>	 <u>\$ -0-</u>	 <u>\$ 5,348</u>	 <u>\$ 3,500</u>	 <u>\$ 12,610</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	<u>\$ 3,610</u>	<u>\$</u>	<u>\$ 5,328</u>	<u>\$ 3,500</u>	<u>\$ 12,438</u>
<u>Fund Balances</u>					
Reserved For Special Purposes	<u>152</u>	<u>—</u>	<u>20</u>	<u>—</u>	<u>172</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 3,762</u>	 <u>\$ -0-</u>	 <u>\$ 5,348</u>	 <u>\$ 3,500</u>	 <u>\$ 12,610</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF STRATFORD, NEW HAMPSHIRE
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	<u>Water System Construction</u>	<u>Water Feasibility Study</u>	<u>Landfill Closure Study</u>	<u>Water System Improvements</u>	<u>Total</u>
<u>Revenues</u>					
Intergovernmental Revenues	\$ 87,704	\$ 10,500	\$ 10,041	\$ 3,500	\$ 111,745
<u>Expenditures</u>					
<u>Capital Outlay</u>					
Engineering		10,000	9,521		19,521
General Construction	87,552				87,552
Administration	<u> </u>	<u>500</u>	<u>500</u>	<u>3,500</u>	<u>4,500</u>
<u>Total Expenditures</u>	<u>87,552</u>	<u>10,500</u>	<u>10,021</u>	<u>3,500</u>	<u>111,573</u>
<u>Excess of Revenues Over Expenditures</u>	152		20		172
<u>Fund Balances - January 1</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Fund Balances - December 31</u>	<u>\$ 152</u>	<u>\$ -0-</u>	<u>\$ 20</u>	<u>\$ -0-</u>	<u>\$ 172</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE D-1
TOWN OF STRATFORD, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1996*

	Trust Funds			
	Expendable	Capital	Nonexpendable	
<u>ASSETS</u>	<u>Town/ Library</u>	<u>Capital Reserve</u>	<u>Town</u>	<u>Total</u>
Cash and Equivalents	\$ 4,782	\$ 6,858	\$ 71,728	\$ 83,368
Investments	<u> </u>	<u>279,746</u>	<u>8,758</u>	<u>288,504</u>
 TOTAL ASSETS	 <u>\$ 4,782</u>	 <u>\$ 286,604</u>	 <u>\$ 80,486</u>	 <u>\$ 371,872</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$ <u> </u>	\$ 80,687	\$ <u> </u>	\$ 80,687
 <u>Fund Balances</u>				
Reserved For Endowments			53,192	53,192
Reserved For Special Purposes	<u>4,782</u>	<u>205,917</u>	<u>27,294</u>	<u>237,993</u>
Total Fund Balances	<u>4,782</u>	<u>205,917</u>	<u>80,486</u>	<u>291,185</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 4,782</u>	 <u>\$ 286,604</u>	 <u>\$ 80,486</u>	 <u>\$ 371,872</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE D-2
TOWN OF STRATFORD, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1996

	<u>Town/ Library</u>	<u>Capital Reserve</u>	<u>Total</u>
<u>Revenues</u>			
New Funds	\$ 706	\$	\$ 706
Interest and Dividend Income	96	7,977	8,073
 <u>Other Financing Sources</u>			
Operating Transfers In	<u>200</u>	<u>39,000</u>	<u>39,200</u>
 <u>Total Revenues and Other Financing Sources</u>	 <u>1,002</u>	 <u>46,977</u>	 <u>47,979</u>
 <u>Expenditures</u>			
<u>Current</u>			
Capital Outlay	<u> </u>	<u>45,280</u>	<u>45,280</u>
 <u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	 1,002	 1,697	 2,699
 <u>Fund Balances - January 1</u>	 <u>3,780</u>	 <u>204,220</u>	 <u>208,000</u>
 <u>Fund Balances - December 31</u>	 <u>\$ 4,782</u>	 <u>\$ 205,917</u>	 <u>\$ 210,699</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE I
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Tax Warrants.
For the Fiscal Year Ended December 31, 1996*

- Dr. -	<u>Levies of</u>	
	<u>1996</u>	<u>Prior Years</u>
<u>Uncollected Taxes - January 1, 1996</u>		
Property	\$	\$ 191,559
Resident		2,510
<u>Taxes Committed to Collector</u>		
Property	635,022	
Resident	6,120	100
Yield	59,336	
Land Use Change	671	
<u>Overpayments</u>	34	54
<u>Interest Collected on Delinquent Taxes</u>	654	13,871
<u>Penalties on Resident Taxes</u>	<u>36</u>	<u>61</u>
<u>Total Debits</u>	<u>\$ 701,873</u>	<u>\$ 208,155</u>
- Cr. -		
<u>Remitted to Treasurer</u>		
Property	\$ 446,231	\$ 190,819
Resident	3,880	650
Yield	59,247	
Land Use Change	671	
Interest	654	13,871
Penalties	36	61
<u>Abatements Allowed</u>		
Property	1,144	740
Resident	380	770
Yield	89	
<u>Uncollected Taxes - December 31, 1996</u>		
Property	187,681	
Resident	1,860	1,190
<u>Excess Debits</u>	<u> </u>	<u>54</u>
<u>Total Credits</u>	<u>\$ 701,873</u>	<u>\$ 208,155</u>

*SCHEDULE II
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1996*

- Dr. -	Levies of			
	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>Prior</u>
<u>Unredeemed Taxes - January 1, 1996</u>	\$	\$ 61,562	\$ 28,423	\$ 8,920
<u>Taxes Executed to Town During Year</u>	98,262			
<u>Interest and Costs After Sale</u>	<u>946</u>	<u>5,713</u>	<u>8,756</u>	<u>2,847</u>
<u>Total Debits</u>	<u>\$ 99,208</u>	<u>\$ 67,275</u>	<u>\$ 37,179</u>	<u>\$ 11,767</u>
- Cr. -				
<u>Remitted to Treasurer</u>				
Redemptions	\$ 16,132	\$ 29,844	\$ 22,757	\$ 4,917
Interest and Costs After Execution	946	5,713	8,756	2,847
<u>Unredeemed Taxes - December 31, 1996</u>	82,130	31,717	5,666	4,003
<u>Excess Debits</u>	<u> </u>	<u> 1</u>	<u> </u>	<u> </u>
<u>Total Credits</u>	<u>\$ 99,208</u>	<u>\$ 67,275</u>	<u>\$ 37,179</u>	<u>\$ 11,767</u>

*SCHEDULE III
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Water Rent Warrants
For the Fiscal Year Ended December 31, 1996*

	<u>Levies of</u>	
	<u>1996</u>	<u>1995</u>
- Dr. -		
<u>Uncollected Water Rents - January 1, 1996</u>	\$	\$ 30
<u>Water Rents Committed During Year</u>	<u>33,405</u>	<u> </u>
<u>Total Debits</u>	<u>\$ 33,405</u>	<u>\$ 30</u>
- Cr. -		
<u>Remittances to Treasurer</u>		
Water Rents	\$ 29,319	\$
<u>Abatements Allowed</u>	526	
<u>Uncollected Water Rents - December 31, 1996</u>	<u>3,560</u>	<u>30</u>
<u>Total Credits</u>	<u>\$ 33,405</u>	<u>\$ 30</u>

*SCHEDULE IV
TOWN OF STRATFORD, NEW HAMPSHIRE
Summary of Sewer Rent Warrants
For the Fiscal Year Ended December 31, 1996*

- Dr. -	Levies of			1995 <u>Lien</u>
	<u>1996</u>	<u>1995</u>	<u>1992</u>	
<u>Uncollected Sewer Rents - January 1, 1996</u>	\$	\$ 2,280	\$ 360	\$
<u>Sewer Rents Committed During Year</u>	23,662			
<u>Sewer Rent Liens Executed During Year</u>				900
<u>Interest on Rents</u>	<u>48</u>	<u>212</u>	<u>46</u>	<u> </u>
<u>Total Debits</u>	<u>\$ 23,710</u>	<u>\$ 2,492</u>	<u>\$ 406</u>	<u>\$ 900</u>
- Cr. -				
<u>Remittances to Treasurer</u>				
Sewer Rents	\$ 20,003	\$ 2,220	\$ 120	\$
Interest on Rents	48	212	46	
<u>Abatements Allowed</u>	688	60		
<u>Uncollected Sewer Rents - December 31, 1996</u>	<u>2,971</u>	<u> </u>	<u>240</u>	<u>900</u>
<u>Total Credits</u>	<u>\$ 23,710</u>	<u>\$ 2,492</u>	<u>\$ 406</u>	<u>\$ 900</u>

TOWN CLERK'S REPORT

9 Marriages

7 Births

10 Deaths

1,031 Motor Vehicle Permits Issued	\$64,920.00
Dog Licenses Issued	1,307.50
Penalties	23.00
Filing Fees	6.00
Postage & Copier	55.46
Town Clerk's Fees	<u>2,243.00</u>
	\$68,554.96

REMITTANCE TO TREASURER

Motor Vehicle Permits	\$64,920.00
Dog Licenses	1,330.00
Marriages	405.00
Town Histories	120.00
Other Fees	<u>1,779.46</u>
	\$68,554.46

Respectfully Submitted,

Rose M. Bernard, Town Clerk

SCHEDULE VI
TOWN OF STRATFORD, NEW HAMPSHIRE
Trust Funds
Summary of Principal and Income - Cash Basis
For the Fiscal Year Ended December 31, 1996

	Principal		
	Balance January 1, 1996	New Funds	Balance December 31, 1996
Cemetery Funds	\$ 27,024	\$	\$ 27,024
Helen Brown Fund	10,000		10,000
Rollin Baldwin Fund	3,208		3,208
John C. Hutchins Prize Fund	1,134	54	1,188
Everett & Louise Morrison Fund	500		500
Irene Carrier Stevens Fund	2,500	2,374	4,874
Bernard Nugent Fund	5,000		5,000
Grant Mason Fund	1,300	65	1,365
Lewis Allin Fund	100		100
Gerald Whitaker Fund	1,806	91	1,897
Brandon Davis	1,184	60	1,244
Library Trusts			
<u>Capital Reserve Funds</u>			
North Stratford Memorial Fund	4,584		4,584
Stratford Hollow Memorial Fund	5,154		5,154
North Stratford Volunteer Fire Department	2,933	4,000	6,933
<u>School District Funds</u>			
Handicapped Education	40,000		40,000
School Building	215		215
Revaluation	30,000		30,000
Highway and Bridge Replacement	118,628	25,000	99,868
Ambulance	15,000	5,000	18,480
Stump Dump	5,000	5,000	10,000
<u>Expendable Town Trusts</u>			
Landfill Closure		906	906
<u>Totals</u>	<u>\$ 275,270</u>	<u>\$ 42,550</u>	<u>\$ 272,540</u>

Income				Balance of Principal & Income December 31, 1996
Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996	
\$ 11,009	\$ 1,933	\$ 1,389	\$ 11,553	\$ 38,577
744	511	382	873	10,873
10,658	2,872	2,175	11,355	14,563
18	36	54		1,188
267	37	50	254	754
10	137	147		4,874
	251	236	15	5,015
	65	65		1,365
33	3		36	136
	91	91		1,897
1	59	60		1,244
3,780	92		3,872	3,872
141	217		358	4,942
5,073	468		5,541	10,695
8,088	527	188	8,427	15,360
5,481	2,081		7,562	47,562
41,241	1,669	10,000	32,910	33,125
4,339	1,571		5,910	35,910
4,954	4,231		9,185	109,053
481	697		1,178	19,658
33	266		299	10,299
	4		4	910
<u>\$ 96,351</u>	<u>\$ 17,818</u>	<u>\$ 14,837</u>	<u>\$ 99,332</u>	<u>\$ 371,872</u>

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1996, and have issued our report thereon, which was qualified as indicated therein, dated February 5, 1997.

We have applied procedures to test the Town of Stratford's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996:

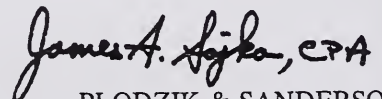
- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Stratford's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Stratford had not complied, in all material respects, with those requirements.

This report is intended for the information of management. However, this report is a matter of public record, and its distribution is not limited.

February 5, 1997



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

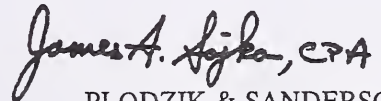
To the Members of the
Board of Selectmen
Town of Stratford
Stratford, New Hampshire

We have audited the general-purpose financial statements of the Town of Stratford, as of and for the year ended December 31, 1996, and have issued our report thereon, which was qualified as indicated therein, dated February 5, 1997.

In connection with our audit of the general-purpose financial statements of the Town of Stratford and with our consideration of the Town of Stratford's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, and/or earmarking, reporting, special tests and provisions, claims for advances and reimbursements and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the Town of Stratford's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Stratford had not complied, in all material respects, with those requirements.

This report is intended for the information of management. However, this report is a matter of public record, and its distribution is not limited.



PLODZIK & SANDERSON
Professional Association

February 5, 1997

SCHEDULE I
TOWN OF STRATFORD, NEW HAMPSHIRE
Schedule of Federal Financial Assistance
For the Fiscal Year Ended December 31, 1996

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<u>Passed Through the State of New Hampshire Office of State Planning</u>			
Community Development			
<u>Block Grants/State's Program</u>			
Water Improvement Study	14.228	95-071-FSPF-2	\$ 10,500
Landfill Closure Feasibility Study Project	14.228	95-071-FSPF-1	12,000
Water System Improvements	14.228	96-071-CDPF	350,000
 <u>Department of Agriculture</u>			
Water and Waste Disposal			
<u>Systems for Rural Communities</u>			
Stratford Water System Improvement	10.760	N/A	
 <u>Totals</u>			

Accrued (Deferred) Grant Revenues <u>January 1, 1996</u>	<u>Revenues</u>	<u>Expenditures</u>	Accrued (Deferred) Grant Revenues <u>December 31, 1996</u>
\$	\$ 10,500	\$ 10,500	\$
	10,041	10,041	
<u> </u>	<u>3,500</u>	<u>3,500</u>	<u> </u>
<u> </u>	<u>24,041</u>	<u>24,041</u>	<u> </u>
<u> </u>	<u>87,703</u>	<u>87,551</u>	<u>152</u>
<u>\$ -0-</u>	<u>\$ 111,744</u>	<u>\$ 111,592</u>	<u>\$ 152</u>

DETAILED STATEMENTS

EXECUTIVE:

Patricia Stinson.....	\$ 900.00
Gary Paquette.....	900.00
Elizabeth Macdonald.....	712.50
Charlotte Blodgett.....	1,000.00
Linda Renaud.....	381.15
Deborah Nelson.....	48.00
Elizabeth Macdonald (Deputy).....	390.94
Rose Marie Bernard.....	7,625.12
Frances Hawley.....	15,693.54
Nancy Marier.....	7,146.22
Ronald Scott.....	187.50
Patricia Stinson.....	600.00
Gary Paquette.....	600.00
Elizabeth Macdonald.....	549.49
Charlotte Blodgett.....	505.00
Rose Marie Bernard.....	60.83
Fran Hawley.....	99.11
Nancy Marier.....	3.53
Ronald Scott.....	125.00
Standard Register.....	1,151.50
National Archives.....	7.50
Postage.....	1,416.22
Hydro Dynamics Corporation.....	20.00
Clam Shell Restaurant.....	15.00
Treasurer, State of N.H.....	120.50
The Furst Group.....	100.19
N.H. Municipal Association.....	500.00
Registry of Deeds.....	651.23
Liebl Printing.....	1,283.50
N.H. Tax Collector's Association.....	15.00
N.H. Assoc. of Assessing Officials.....	20.00
N.H. City & Town Clerk's Association.....	20.00
N.E. Assoc. of City & Town Clerks.....	25.00
N.H. Management Association.....	55.00
Coos County Democrat.....	105.05
Lyndonville Office Equipment.....	1,814.83
National Market Reports.....	192.00
Town Hall Press.....	258.56
News & Sentinel.....	107.00
CPI Printing.....	27.26
Nynex.....	1,709.86
A T & T.....	84.41
Stark & Son Machining.....	31.46
	<u>\$47,259.00</u>

ELECTION & REGISTRATION EXPENSES

Gladys S. White.....	\$	437.71
Marjorie Caron.....		195.00
Virginia Routhier.....		362.50
Gail Chapple.....		200.56
Lorraine Goulet.....		260.07
Bernice LaFeuille.....		215.44
Rhonda Smith.....		215.44
News & Sentinel.....		193.50
North Country Publishing Co.....		249.37
Nulhegan Ladies Aux.....		525.00
First Baptist Church.....		95.00
	\$	<u>2,949.59</u>

Brown's River Bindery.....	\$	253.00
Treasurer, State of N.H.....		391.00
	\$	<u>3,595.00</u>

DOG FEES TO STATE:

Dept. of Agriculture.....	\$	233.50
Dog Officer, David Gaudette.....		500.00
	\$	<u>733.50</u>

PLANNING BOARD:

North Country Publishing Co.....	\$	104.98
News & Sentinel.....		27.00
Registry of Deeds.....		78.32
North Country Council, Inc.....		50.00
Wilson McMann.....		185.76
Mitchell & Bates.....		342.34
Nynex.....		325.10
	\$	<u>1,113.50</u>

LEGAL EXPENSES:

Mitchell & Bates.....	\$	2,520.68
State of N.H.....		5,000.00
T. Ann Pepperman.....		19.00
	\$	<u>7,539.68</u>

CIVIL DEFENSE:

Nynex.....	\$	495.95
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FORESTER:

Paul Crosby.....	\$	860.00
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TOWN HALL & OTHER BUILDINGS:

Public Service Co. of N.H.....	\$	3,641.58
Kipp Alarm Service.....		601.32
Laurence Hook, Sr.....		882.20
Lewis Oil Co., Inc.....		3,708.12
Town of Stratford Sewer Rents.....		517.00
Mark Zizza's Lock & Safe.....		120.00
Emerson & Son.....		105.45
Sonya Zanes.....		769.50
Lyndonville Office Products.....		264.21
DeBanville's Snack Bar.....		40.07
Daniel Hebert.....		70.43
Tim Savage.....		529.50
Joe Richards.....		200.00
Union Leader.....		279.00
Caledonian Record.....		115.50
Bill Johnson & Son.....		407.00
P.A. Hicks & Sons.....		19.19
Gregory Macdonald.....		100.00
Town of Stratford Water rents.....		169.50
Randy's Carpentry.....		1,240.00
	\$	<u>13,824.57</u>

CEMETERIES:

David Nelson.....	\$	1,094.00
Joseph Hakey.....		311.25
Jeffrey Noyes.....		735.00
Clifton Powers-McCormack Memorials.....		300.00
	\$	<u>2,440.25</u>

INSURANCE:

Union Mutual (Flood Insurance).....	\$	839.00
Geo. M. Stevens.....		6,887.00
Alexander & Alexander.....		1,250.00
	\$	<u>8,976.00</u>

AMBULANCE PHONE:

Nynex.....	\$	397.44
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TOWN NURSE & HEALTH OFFICER:

Anita Covey.....	\$	7,000.00
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POLICE DEPARTMENT:

John White.....	\$	2,456.00
Helen Williams.....		1,192.00
Timothy Gould.....		364.00
Douglas Goodwin,II.....		648.00
Michie.....		318.87
Nynex.....		420.38
Burns Truck Stop.....		249.06
Covill's Variety.....		15.00
The Furst Group.....		10.65
Geo. M. Stevens & Son.....		776.00
John White (Reimb.).....		12.03
Treasurer, State of N.H.....		32.80
Patrick Carr.....		52.00
News & Sentinel.....		65.00
Coos County Democrat.....		79.16
Leonard Whiting, III.....		390.00
Laurence Hook, Sr.....		12.20
Lyndonville Office Equipment, Inc.....		203.55
Michael Beaucage.....		42.00
	\$	<u>7,338.70</u>

HIGHWAYS: SUMMER & WINTER MAINTENANCE:

Columbia Sand & Gravel.....	\$	1,770.28
Kenneth Hook.....		340.00
Public Service Co. of N.H.....		353.91
Columbia Home & Bldg. Supply.....		32.68
Treasurer, State of N.H. Road Signs...		70.18
North Country Publishing.....		55.68
P.A. Hicks & Son.....		43.89
Cargill Salt.....		928.30
Morton Salt.....		986.23
Chuck's Auto Repair.....		72.12
Rosaire Marquis.....		420.00
Wilson McMann.....		419.00
Burns Truck Stop.....		5.25
Laurence Hook, Sr.....		33,764.30
P & M Trucking.....		21,131.25
The News & Sentinel.....		45.00
	\$	<u>60,438.07</u>

STREET LIGHTING:

Public Service Co. of N.H.....	\$	13,724.00
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GENERAL EXPENSE OF HIGHWAYS:

Public Service Co. of N.H.....	\$	378.71
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FIRE DEPARTMENT:

A.D. Sanel.....	\$ 710.57
Public Service Co. of N.H.....	2,254.74
Nynex.....	2,001.46
A T & T.....	978.08
Kipp Alarm Service.....	245.03
Inland Divers.....	47.00
Burns Truck Stop.....	944.54
Northern N.H. Mutual Aid.....	200.00
Ossipee Mt. Electronics.....	756.41
Lewis Oil Co.....	4,062.83
Geo. M. Stevens & Son Inc.....	7,053.00
Stratford Hollow Vol. Firemen's Assoc....	837.43
Philip Noyes Co.....	1,921.84
St. Johnsbury Overhead Door.....	561.00
Weeks Memorial Hospital Assoc.....	52.00
Chuck's Auto Repair.....	958.06
Lucent Technologies.....	897.00
Emerson & Son, Inc.....	11.00
Sun Rae Signs.....	100.00
Tim Savage.....	235.00
News & Sentinel.....	41.06
Covell's Variety.....	233.06
WeLog.....	200.00
Treasurer, State of N.H.....	36.00
Michael Bennett.....	363.09
Dwayne Donovan.....	346.35
Charles Stinson, III.....	313.60
Robbie Blodgett.....	231.65
Philip Hurley.....	255.50
William Zanes.....	239.50
Craig Hurley.....	198.25
Michael Beaucage.....	175.50
Steven Bennett.....	68.25
Floyd Bennett, Jr.....	48.75
Jeremy Raymond.....	12.50
Michael Beaucage, Jr.....	25.00
Peter Reynold.....	30.00
Robert Wheeler, Jr.....	20.00
Leonard Whiting, III.....	10.00
Gerald Bishop.....	20.00
Rodney Drew.....	20.00
Lawrence Curley.....	578.00
Roger Stinson.....	77.00
Roger Villa.....	52.00
Corey Stinson.....	133.25
Keith Roy.....	162.50
Peter Roy.....	123.50
George Hawkins.....	99.00

Nancy Hartlen.....	\$	78.00
Marion Blodgett.....		75.00
Thurman Blodgett.....		55.25
Darlene Perkins.....		308.75
James Buffington.....		261.00
Wayne Gilcrist.....		267.00
Wayne Deyette.....		315.25
Patrick Curley.....		442.50
	\$	<u>30,743.05</u>

SEWER DEPARTMENT:

Williams Zanes.....	\$	1,095.68
Debra Smith.....		5,243.29
Public Service Co. of N.H.....		4,532.41
Nynex.....		1,063.40
Welch's Water & Wastewater Services.....		2,400.00
Infilco Degremont, Inc.....		95.87
Colebrook Oil Inc.....		41.97
Burns Truck Stop.....		333.25
White's Septic Service.....		3,300.00
Geo. M. Stevens & Son.....		656.00
Kipp Alarm Service.....		462.58
The Furst Group.....		6.84
Ron's Electric.....		896.81
Laurence Hook, Sr.....		248.80
Chuck's Auto Repair.....		252.09
Coos County Democrat.....		23.20
Blackmount Equip.....		155.68
Steven Bennett.....		21.75
Jeremy Raymond.....		18.00
Liebl Printing.....		70.00
Lawrence Stanton.....		120.00
Sonya Zanes.....		410.50
Inland Divers.....		77.95
Emerson & Son, Inc.....		347.98
Covell's.....		61.18
Hoyle-Tanner & Associates.....		1,973.58
	\$	<u>23,908.81</u>

WELFARE:

Various.....	\$	2,083.47
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WATER DEPARTMENT:

Public Service Co. of N.H.....\$	4,482.28
Treasurer, State of N.H.....	1,715.00
Environmental Services Laboratory.....	10.00
Daniel Hebert.....	223.06
Rail Properties Group.....	50.00
John Danais Co.....	25.75
News & Sentinel.....	103.50
Coos County Democrat.....	297.37
Nynex.....	421.66
Town of Northumberland.....	331.32
The Furst Group.....	20.39
Emerson & Son, Inc.....	59.72
Gary Paquette.....	7.47
Plodzick & Sanderson.....	1,200.00
Carlton Harris.....	4,212.00
Executive.....	1,200.00
Liebl Printing Co.....	185.00
Inland Divers.....	77.95
Postmaster, N.S.....	128.00
Fred Peterson.....	60.00
Colebrook Plumbing & Heating.....	710.48
Colebrook Oil.....	497.62
Union Leader Corp.....	210.00
Lyndonville Office Equipment.....	130.50
Laurence Hook, Sr.....	1,277.00
\$	17,636.07

REFUNDS:

William Burns.....\$	18.00
Andre Gagnon.....	236.52
Karen Grant.....	407.00
Helen Cutler.....	54.40
James & Henrietta Brooks.....	126.92
Anita & Charles Covey.....	17.34
Robert Caron.....	2.50
Michael Bilodeau.....	22.00
Toby Laberge.....	22.00
Dorothy Hanson.....	9.00
Edward & Lena Connary.....	6.00
Bruce Blodgett.....	33.00
Mr. & Mrs. William Webster.....	126.00
Joseph Jackson.....	100.00
Robert Turner.....	300.00
\$	1,480.68

PARKS & PLAYGROUNDS:

Public Service Co. of NH.....	\$	437.59
Ladies V.F.W. #5243 Santa Fund.....		350.00
Laurence Hook, Sr.....		499.60
Colebrook Bambino League.....		100.00
Colonial Town Recreation.....		100.00
Colebrook Softball League.....		100.00
Stratford T-Ball.....		100.00
Timothy Brooks.....		158.00
Greenland Corp.....		129.35
David Nelson.....		104.00
The Honey Wagon.....		200.00
Burns Truck Stop.....		3.50
Blackmount Equip.....		155.69
Sonya Zanes.....		159.15
Rail Properties Group.....		100.00
	\$	<u>2,696.88</u>

LIBRARIES:

Harriet Savage, Trustee.....	\$	2,300.00
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County Tax:

Treasurer, Coos County.....	\$	75,265.00
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TOWN DUMP-RUBBISH REMOVAL-RECYCLING:

The News & Sentinel.....	\$	139.50
Coos County Democrat.....		227.65
Don Campbell.....		250.00
Storage Shed.....		800.00
Randy Couture.....		1,675.00
Normandeau Trucking, Inc.....		21,232.74
Crown Vantage.....		3,510.92
Marghie Seymour.....		559.96
Clifton Hall.....		17,000.00
Sonya Zanes.....		2,890.25
William Zanes.....		300.00
Laurence Hook, Sr.....		1,682.00
Debra Smith.....		27.75
Persons Concrete.....		405.00
R.G. Wilson.....		1,025.00
Columbia Sand & Gravel.....		81.34
Eddie Nash & Sons.....		168.00
Robert Hibbard.....		475.00
Twin Mountain Fence.....		1,900.00
Casella Waste Management.....		4,588.17
Mt. Carberry Landfill.....		706.00
	\$	<u>59,644.28</u>

SCHOOL APPROPRIATIONS:

1995-96 School Year.....\$	225,503.
1996-97 School Year.....	440,000.

LONG TERM NOTES & BONDS:

Rural Development.....\$	2,200.
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INTEREST LONG TERM NOTES & BONDS:

Rural Development.....\$	7,800.
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WARRANT ARTICLES:

Capital Reserve Funds:

Mt. Carberry Landfill.....\$	200.
Highways & Bridges.....	25,000.
Stratford Fire Departments.....	4,000.
Stump Dump Closure.....	5,000.
Stratford Ambulance.....	5,000.

Articles:

Sta-North.....\$	400.
Stratford Hollow Siding.....	5,000.
Town Record Books.....	3,000.
Town of Northumberland Ambulance.....	2,000.
North Country Council.....	603.
Tri-County Community Action.....	1,550.
Upper Connecticut Valley Home Health..	3,500.
Big Brothers/Big Sisters.....	200.
U.C.V. Mental Health.....	700.
U.C.V. Vershire Center.....	250.
U.C.V. Hospital.....	1,000.

Expenditures/Capital Reserve Funds:

Highways & Bridges.....\$	43,760.13
Ambulance.....	1,520.00

TAX ANTICIPATION NOTES:

First Colebrook Bank.....\$	85,000.
First Colebrook Bank Interest.....	3,088.



North Country Council, Inc.

Regional Commission & Economic Development District
The Cottage at the Rocks
107 Glessner Road
Bethlehem, New Hampshire 03574
(603) 444-6303 • FAX: (603) 444-7588
E-mail: nccinc@moose.ncia.net

NORTH COUNTRY COUNCIL ANNUAL REPORT - 1996

This has been a very busy year at the Council. We completed 53 local and regional projects and were directly responsible for the investment of \$7.0 million in local infrastructure projects by federal or state funding sources. In cooperation with the NH Department of Transportation, the Council was involved in the development and implementation of \$16.5 million of transportation projects on the Ten Year Transportation Improvement Program (TIP). NCC was called upon many times each day to provide local technical advice, be "on call" for our members, respond to questions or provide guidance to land use boards, development corporations, boards of selectmen, chambers of commerce and civic groups. There are over 300 of these local bodies in the region and this last year saw us interacting with most of them at least once and many of them on numerous occasions. In addition, we convened numerous meetings, hearings and informational sessions on regional environmental, regulatory, development, permitting and public policy issues. Similarly, we provided advice, technical assistance and guidance on a weekly basis to businesses, public agencies and non-profit corporations. This last year, we responded to more than 200 requests for data, direction and advice from a very diverse mix of businesses, agencies and organizations. Beyond these requests, we have continued to maintain a regular dialogue with those state agencies that depend on us for a "linkage" to the communities of the North Country.

A new beginning for the Council was the opening of the North Country Council Development Center, located at the historic Rocks Estate in Bethlehem. The Center is the site of NCC's offices, the offices of the NH State Library and the North Country Arts Alliance. This next year will see the addition of another four tenants in spaces that will be ready for occupancy in the summer of 1997. Equally important to its function as a home for all these and other important regional resources, the Center will function as a research/demonstration site, partnership facilitator, conference center, source of market information and communication vehicle for the North Country of New Hampshire.

During 1996, the Center hosted teams of planners from the Netherlands, Central America, the Caribbean, and Eastern Europe. Through these meetings we have gained a mutual understanding of the planning and development challenges we face as a world community. More specifically, these visits have provided us with an opportunity to learn new approaches to conserve resources and foster appropriate development, as well as make many new friends.

This year has been a watershed year for the Council. We have enhanced our staff capacity; we have undergone significant internal strengthening and we have restructured and reorganized, all in an effort to respond to regional need. Our goal, however, remains the same: to provide support and leadership to the region, its governments, businesses and citizens.

Sincerely,

Preston S. Gilbert
Executive Director





STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION of FORESTS and LANDS
172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

ROBB R. THOMSON
Commissioner

603-271-2214
FAX: 603-271-2629

JOHN E. SARGENT
Director

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST
RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing any open burning. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the N.H. Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws please call our office at 271-2217.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments.

1996 FIRE STATISTICS
(Cost Shared)

FIRES REPORTED BY COUNTY

Belknap	06
Carroll	07
Cheshire	13
Coos	10
Grafton	12
Hillsborough	19
Merrimack	14
Rockingham	15
Strafford	05
Sullivan	06

TOTAL FIRES 107

CAUSES OF FIRES REPORTED

Smoking	05
Debris Burning	34
Campfire	16
Power Line	04
Railroad	02
Equipment Use	01
Lightning	02
Children	22
OHRV	01
Miscellaneous	20

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

Albert S. von Dohrmann
Forest Ranger

Forest Fire Warden

Forest Protection (603) 271-2217
Forest Management (603) 271-3456



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Land Management (603) 271-3456
Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964



recycled paper

DIVISION OF FORESTS AND LANDS 603-271-2214

TOWN OF STRATFORD, NEW HAMPSHIRE
WATER ORDINANCE

The following rules and regulations constitute an ordinance made by the Town of Stratford for the proper operation of the Stratford Municipal Water System. The observance of the rules and regulations adopted is a condition precedent to the initiation and continuing supply of water by the Town of Stratford.

I. Application of the Rules and Regulations.

- A. These rules and regulations shall apply to any person, firm, or corporation supplied water by the Town of Stratford.
- B. The Board of Selectmen of said Town are hereby authorized, for good cause shown, to modify, suspend, or repeal the provision of any rule or regulation herein contained. The sections of these rules and regulations and the parts thereof are separable.

II. Definitions

- A. The titles 'Water Department' and 'Town' refer to the Town of Stratford
- B. The word 'Consumer' shall be taken to mean any person, firm, corporation, association, government, governmental division, or quasi-municipal corporation supplied by the Water Department.
- C. The title 'Main Line' shall mean the main supply pipe from which service connections are made to supply water to the consumer.
- D. The title 'Service Line' shall mean the service pipe running from the Main Line to the residence or building of the consumer.

III. Service Provisions

- A. Applications for service shall be made in writing at the Town Office. Application may be made either by the owner or by the occupant of the premises to be serviced, and shall include written permission from the property owner authorizing Town personnel to enter the premises to perform necessary work. Office hours are posted at the Town Office. No person, unless specifically authorized by the Water Department, shall be permitted to tap or make any connection into the Main Line. An emergency may be reported during business hours at the Town Office and at other times to any official of the Town.
- B. Service connections shall begin at the main line and extend into the building. No service pipe may be laid in the same trench with other pipes or lines not related to the water service. The extension of service shall be called the 'service line' and the work of installing the service line shall be completed under the supervision of the Town. Installation and maintenance of the service line shall be the responsibility of the consumer. A service connection fee of \$1,000. will be assessed to the consumer requesting a new water service. Materials required include, but are not limited to, a new water corporation, curb stop, type K copper water service pipe from the street to inside the building, water meter, backflow prevention device, cornerhorn, interior service line within roadbed with 2-inch styrofoam board, surface restoration, and bituminous concrete pavement and sidewalk where applicable. Also, the consumer shall be responsible for the cost and maintenance of a pressure reducing device in those areas of high municipal pressure. All internal plumbing shall be of good quality and, along

with the consumer's service pipe, shall be well maintained at all times. Construction standards for service lines and related equipment are available for inspection at the office of the Town Clerk.

- C. No consumer shall be entitled to damages, nor to have any portion of a payment refunded for any stoppage of supply occasioned by accident to any portion of the works, nor for any stoppage for purposes of repairs or additions, and the Town shall have the right to shut off water temporarily to make repairs or additions.
- D. There will be no service charge for turning water on and turning water off once per year. Additional water turn on/off will be charged for at \$50.00 each. A 48-hour written notice is required before turning water on or off. If personnel are called out to turn water on or off outside normal business hours, actual personnel time will be charged for at the rate of \$50.00 per hour.

IV. Metered Service

- A. As a condition of municipal water service, all water consumers must have metered water service and backflow prevention devices. The meter will register all water used by the consumer. The size of the meter shall be determined in all cases by the Town.
- B.
 - 1. The Town, by its agents and assistants, may enter the premises of any water consumer during normal business hours of the day to examine the pipes and fixtures or to record the reading(s) of the water meter(s).
 - 2. Readings of water meters by sensor units on outside surfaces of buildings may be made during other daylight hours as required for convenience of the Town.
- C. All meters shall be placed, wherever possible, at the point of entrance of the service line into the building. The consumer shall provide and maintain a clean, dry, and warm space for service and inspection. No change shall be made in the original place of meters except at the expense of the consumer, with the attendant work to be done by authorized personnel of the Town or under the supervision of the Town.
- D. When a consumer neglects to furnish a suitable location for a meter inside his building, the Town shall locate the meter in an underground vault or box, and the consumer shall be charged with the cost of construction and materials.
- E. All meters presently installed and all future installations shall be sealed by the Town.
- F. All meters shall be tested before installation. Meters installed shall be tested on request, at the expense of the Town, provided the requests are not more frequent than once in twelve months. Tested meters registered within 3 percent plus or minus shall be considered correct. A charge of \$75.00 per test for meters up to one inch size shall be made to the consumer for requests for meter tests more frequent than once in twelve months. All meter testing and repair charges for meters over one inch size shall be charged to the consumer at actual cost plus 15 percent. The consumer or his authorized representative may be present when the Town tests a meter.

- G. In the event that, due to the consumer's negligence, a meter freezes or is otherwise damaged, a charge of \$50.00 plus the actual cost of repair parts shall be made to the consumer to cover the cost of removal, repair, testing, reinstallation and meter reading for meters up to one inch size, and actual cost plus fifteen percent for meters over one inch size.
- H. Meter tampering is strictly prohibited. If tampering is discovered, the consumer shall be charged based upon average consumption prior to the last known date of meter seal verification for the entire period from last verification to the quarter prior to discovery of tampering plus a charge of twice the average consumption for the quarter in which the tampering is detected, plus a fee of \$50.00 to cover the cost of rereading, resetting, resealing, rebilling, etc. Continual tampering will be the basis for discontinuance of water service.
- I. No meter will be installed where a consumer's hot water tank is not equipped with a pressure relief valve. Consumers will be required to engage a certified plumber to install pressure relief valves within 30 days of notification by the Town.
- J. The Town will not permit the use of lead piping for the purpose of transporting water, and no meter will be installed on any service utilizing lead piping.
- K. It is the policy of the Town to require that each consumer be served individually via a single pipe through a single meter. This policy will be subject to exception in unusual cases where, in the Town's reasonable discretion, piping layouts, property line complications, or other circumstances warrant.
- L. At mobile home parks, the Town shall require the installation of one or more mastermeters and backflow prevention devices at the property line.

V. Water Main Extensions: Policy and Procedures

- A. The extension of any Town water mains shall be made only upon determination and authorization by the Board of Selectmen.
- B. Extensions of distribution mains to and in real estate developments or extensions supplying undeveloped territory, if approved by the Town, will be made by the consumer (or by a private contractor) under the supervision of the Water Department at the expense of the consumer by installation of mains not less than eight inches in diameter. The "Consumer" on extensions of this character, shall mean the developer or such other party or parties to whom permission is given by the Town. Full payment of all expense in connection with a contract for extensions in real estate developments or undeveloped territory will be required prior to line acceptance by the Town. Consumer taps, when needed, are subject to the \$1,000. tap fee and other requirements pertaining to individual consumers.
- C. Extension of service mains may be made upon petition of prospective consumers, subject to the following terms and conditions:
 - 1. The Town will agree to extend its mains only in the highways, roads and streets which are laid out and dedicated to public use within the Town and in which the grades have been established. Cross country water mains may be considered by the Town, providing a permanent 25 foot wide maintenance easement is granted to the Town.

2. A qualified contractor may make application to lay a water main with the approval of the Town, provided material specified by the Town is used. After one year, if said main is properly operating, the Town may, after inspection, assume maintenance of the main.
 3. Prior to the start of work, the consumer shall arrange for inspection and testing by the Town, and no main shall be backfilled without approval. The consumer shall reimburse the Town for any and all costs of testing and inspection.
 4. The size and kind of pipe shall be determined by the Town in accordance with conditions surrounding the extension, including the possibility of future extension or the addition of fire protection service.
 5. Extensions shall be made only upon condition that the prospective consumer or consumers sign an agreement with the Town which shall provide that the consumer or consumers will pay the entire cost of the extension or extensions applied for.
- D. In no case shall private water lines be made, attached to, or extended from the water main system of the Town except as provided below and with specific approval of the Board of Selectmen:
- Private water mains are defined as pipes, lines, or mains which meet all of the following conditions: (a) connect to the Town system and serve more than one metered service; (b) are not owned and operated by the Town; and (c) are not within a public street, right of way or water line easement granted to the Town.
- Accessory buildings to one- and two-family residential dwellings, such as garages, tool sheds, etc., shall not require a separate metered connection, and piping from a residence to such structures shall not be considered to be a private water main.

VI. Water Rents and Assessment

- A. The Board of Selectmen will revise the water rents as necessary to ensure that adequate revenues are generated to pay the costs of operation and maintenance of the water supply system, including replacement cost.
- B. The administrative staff of the Town shall cause the consumer to be billed. The bills shall be made in duplicate, the original of which shall be sent to the consumer and the duplicate retained by the Town.
- C. The Board of Selectmen shall have authority to abate, reduce or forgive any water rent bill which is legally due the Town.
- D. The administrative staff of the Town shall correct any errors made by the Town in water rent billing, and adjustment made with full record maintained.

VII. Discontinuance of Service.

- A. Service may be discontinued for any infraction of the rules and regulations contained herein. Services once discontinued shall not be restored until all indebtedness for water service shall have been paid, and any infraction of the rules and regulations shall have been corrected.
- B. A written notice of intention to discontinue service shall be sent by regular mail to the consumer whose water service is to be discontinued at least seventy-two (72) hours prior to discontinuing water services. Fraudulent use of water may be the cause of discontinuance without notice, and may result in court action at the discretion of the Board of Selectmen.

VIII. Other Provisions

- A. The Town may inspect the premises of any consumer for leakage of waste of metered water upon the request of the consumer. Request for such inspection shall be in writing.
- B. No connections capable of causing a backflow between the Town's water supply and any plumbing fixture, device or appliance, or between any waste outlet or pipe having direct connection to waste drains will be permitted.
- C. All new water services shall be equipped with an approved type of gate valve immediately following the meter setting on the building side to act as a back valve to prevent the building piping from emptying while the meter is being changed or for other work on the service pipe. Existing service pipe not equipped with the above type of valve, when renewed, replaced, or repaired, shall conform with this requirement for new services.

IX. Liens upon Real Estate

- A. As provided in RSA 38:22, all charges for water furnished to consumers by the Town's Water Department shall create a lien upon the real estate where the service is furnished.

X.. Waiver and Standards

- A. Upon petition by any person or persons, the Board of Selectmen may in its discretion grant a waiver of the strict application of any rule, regulation, or requirement set forth in this Ordinance.
- B. The Board of Selectmen shall make its determination considering the best interest of the Town of Stratford, the protection of the health and welfare of the residents of and visitors to the Town of Stratford, and the hardship of the property owner, and shall not be arbitrary, capricious, or unlawful.

XI. Effective Date

This Ordinance shall become effective upon its publication in the Town Report for 1996

Patricia S. Stinson

Gary O. Paquette

Elizabeth J. Macdonald

Board of Selectmen

PETITION ARTICLE FOR THE 1997 WARRANT
TOWN OF STRATFORD

We, the undersigned registered voters in the town of Stratford, New Hampshire, believe that current State of New Hampshire Department of Environmental Services (NH-DES) regulations governing land application of biosolids and septage are comprehensive and appropriate: they address everything from requiring local notification, setbacks and buffers, public meetings, hauler permits, Sludge Quality Certification, to stockpiling and transportation, and management plans for odor control. We believe that the NH-DES is best able to provide control and oversight of these specialized recycling programs. We also believe that local farmers and other landowners - not the Town - should have the choice of whether or not to use biosolids or septage on their land. We petition the Board of Selectmen to place the following article in the warrant for the 1997 town meeting:

"To see if the Town will vote to adopt, as a local health ordinance, pursuant to RSA 147:1, the Env-Ws 800 State of New Hampshire Septage and Sludge Management Rules for the land application of septage or sludge, with the exception of sludge disposal (landfills) as defined by Env-Ws 802.08, and to provide for local enforcement by the Health Officer or Selectmen."

Name(printed)	Address	Signature
1. ~~David A. Boynton~~	RR#1 Box 222	Harold L Boynton
2. SCOTT R. MASON	RR#1 Box 280 N. Stratford	Scott R. Mason
3. Gregory Macdonald	PO Box 196 N. Stratford	Gregory Macdonald
4. Clayton Macdonald	Box 196 N. Stratford	Clayton Macdonald
5. Jeannette & Jeff Noyes	Box 278 N. Stratford	Jeannette & Jeff Noyes
6. Heidi E. Mason	RR1 Box 280 N. Stratford	Heidi E. Mason
7. Andy Griggs	RFD 1 Box 313 N. Stratford	Andy Griggs
8. Keith McMan	RFD Box 350 No. Stratford	Keith McMan
9. John Minichillo	Box 515 Bag Rd N. Stratford	John Minichillo
10. Bonnie Minichillo	" " "	Bonnie Minichillo
11. Harlan McMan	Box 354 No. Stratford, N	
12. William B. Dunderberg		
13. Bonnie Shannon	RFD 1 Box 348 N Stratford	Bonnie Shannon
14. Helen Jean Kelley	Box 284 N. Stratford	
15. Lynette Emerson	RR1 Box 202 N. Stratford, N.H.	
16. Jon Emerson	" " "	

17. Debra Smith R.R. Box 200 3 N. Stratford Deb & Jim
 18. Colin Hayes RFD #1 Box 225 N. Stratford
 19. Jeffry Hayes RFD #1 Box 228 N. Stratford
 20. David Nelson RFD 1 Box 230 North Stratford
 21. Wilma Nelson RFD #1 Box 230 North Stratford, N.H.
 22. Mike Theberge Rt. 3, box 416 Stratford, NH 03590
 23. Virginia Routhier Rt-390 STRATFORD Virginia Routhier
 24. Bryan O. McMann RFD Box 385 Stratford, N.H.
 25. Wendy D. McMann " "
 Gene Routhier Box 390 Stratford N.H.

STRATFORD AMBULANCE TOWN REPORT

From January 1996 through December 1996 Stratford Ambulance responded to 63 calls. Of the 63 calls 5 were motor vehicle accidents 2 were accidents involving a train 18 were transfers to other facilities and 40 were transports to Colebrook Hospital.

Stratford Ambulance held elections in December with the following results as well as a list of members.

Robert Curless-President
Tracy Walling-Vice President
Brenda Marquis-Secretary
Keith Fellows-Treasurer
Janet Washburn
Brenda Phillips
Ann Marie Breault
David Fuller
Lynda Paquette
Jeanne Havrda
Barbara Daily
Debbie Routhier

If anyone is interested in becoming an EMT for Stratford Ambulance, there will be an EMT class beginning on March 4, 1997 and will be held on Tuesday and Thursday evenings from 7p.m. till 10p.m. For more information or registration contact Lynda Paquette at 237-4971.

Respectfully Submitted
Robert Curless President

We the registered voters in the Town of Stratford wish for the town of Stratford to keep the part-time police department with a part-time Chief of Police and part-time police officers

James Handers	David P. Riddle
Darlene Cassady	Bernard Harding
Lauren R. Cury	Josephine Harding
John W. White	Kelsey Bruno
Patricia J. Cury	Victor P. Bruno
Rose Connors	Harriet Savage
Abel H. White	Grace Hurley
Virginia Hurlbert	William M. Hurley
Francis P. White	John L. Burns
Sharon White	William Burns
Janice Michiello	David Jackson ^{Prefer Full Time}
Vera Bartlett	Garth Hurlbert
Bob Bartlett	Cathy L. Burns
Thurman Blodgett	Brenda Phillips
Ronald A. Salt	John Marie Reillo
Blanche Spott	Cora Davenport
Whitell H. Hooper	Wick Blodgett
Deerby Kettle	Wilbur J. Zann
Erma R. Kettle	Alma J. Zann

TOWN OF NORTHUMBERLAND

Office of Selectmen



*Groveton , New Hampshire 03582
603-636-1450*

AMBULANCE SERVICE CONTRACT

Agreement made this **First** day of **April** , 1997 , between the **TOWN OF NORTHUMBERLAND** , a New Hampshire municipal corporation , with offices at State Street , Northumberland , New Hampshire , 03582 (hereinafter “ Northumberland “) and the **TOWN OF STRATFORD** , a New Hampshire municipal corporation , with offices at North Stratford, New Hampshire , 03590 (hereinafter “ Stratford “)

Whereas Stratford has chosen to have the Northumberland Ambulance Service available to residents and others within its geographic boundaries; and

Whereas Northumberland has its own ambulance service available to Stratford on the terms and conditions specified hereinafter; and

Whereas Stratford seeks to obtain additional ambulance protection for the community and , in furtherance thereof , wishes to engage the Northumberland Ambulance Service on the terms and conditions specified hereinafter ;

NOW THEREFORE the parties agree as follows ;

1. Northumberland shall provide ambulance service to Stratford within its geographic boundaries ;
2. Northumberland shall directly bill Medicare for those patients who qualify . Other patients shall be responsible for notifying their own health insurance providers. Patients not covered by insurance providers shall be responsible for the entire bill.
3. In addition to the foregoing , charges and fees for residences of Stratford who are transferred by Northumberland from Weeks Memorial Hospital or another facility , public or private , to another location shall likewise be dealt with in the above-mentioned procedure.
4. Payment of all charges and fees for ambulance services provided by Northumberland shall be done within thirty days of billing. A late charge in the amount of **Twelve** percent (12%) per annum shall be assessed against any outstanding bill not paid within ten days of its due date. In addition , Northumberland shall be entitled to collect reasonable attorney's fees and cost associated with the collection of any delinquent account ; If it becomes apparent that

TOWN OF NORTHUMBERLAND

Office of Selectmen



Groveton , New Hampshire 03582
603-636-1450

AMBULANCE SERVICE CONTRACT

collection is futile and where the Town of Northumberland has exhausted all means of collection including but not limited to proceeding into Small Claims Court the Town of Stratford shall guarantee payment of all fees and charges associated with ambulance services provided by Northumberland to Stratford , including all resident and nonresident transfers; The Town of Northumberland will keep the Town of Stratford apprised of any accounts in which collection is not prompt.

- 5. Attached hereto and incorporated herein by reference is a schedule of fees and charges for ambulance services to be provided by Northumberland to Stratford . These fees are agreed to by the parties and shall remain in full force and effect during the term of this agreement.
- 6. This contract shall be for one (1) year from April 1 , 1997 to May 31 , 1998 and ;
- 7. This contract constitutes the entire agreement between the parties hereto .

Town of Northumberland , New Hampshire

by: [Signature]
by: Ronald T. Hume
by: Everett B. Bailey
Its Selectmen

Town of Stratford , New Hampshire

by: _____
by: _____
by: _____
Its Selectmen

TOWN OF NORTHUMBERLAND

Office of Selectmen



Groveton , New Hampshire 03582
603-636-1450

AMBULANCE SERVICE CONTRACT

BILLING RATES

- Basic Rate \$125.00
- Mileage (per loaded mile) \$ 5.00
- O2 and Supplies \$ 30.00
- Defib \$ 50.00
- EOA \$ 55.00
- IV \$ 75.00

AMBULANCE BILLING TO TOWNS PER CAPITA

Town	Per Captia	Rate	Total
• North Stratford	998	\$6.00	\$ 5,988.00
• Stark	518	\$6.00	\$ 3,108.00
• Maidstone	225	\$6.00	\$ 1,350.00
• Guildhall	290	\$6.00	\$ 1,740.00
• Bloomfield	253	\$6.00	\$ 1,518.00

TRI-COUNTY COMMUNITY ACTION

Outreach is the field services arm of the Tri-County Community Action Program. The purpose of this program is to assist low-income, elderly and handicapped persons to solve individual problems and meet their needs through individual and/or group self-help efforts.

This past year, we have served 279 households or 656 people, provided 223 client service units, in addition to assisting area families with approximately \$16,492.89 in direct services or products. If you have any questions regarding these services or our request, I shall be glad to hear from you.

Larry S. Enman/ss
Outreach Coordinator
4 Pleasant St.
Colebrook, NH 03576

UPPER CONNECTICUT VALLEY MENTAL HEALTH & VERSHIRE

A private, non-profit agency serving an area that ranges from Pittsburg to Stark, as well as bordering Vermont towns.

Provisions of mental health emergency services 24 hrs. a day, counseling, evaluations, drug and alcohol treatment, consultation, education, medications and group treatment. The services provided are confidential to those receiving them. Fees are charged for all services provided and most services are covered by most insurance plans. Sliding fee arrangements are also available.

From July 1995 to June 30, 1996, UCVMH provided 3,027.25 hours of services to 63 Stratford residents. We average about 50% collection of fees which are charged.

VERSHIRE CENTER

Presently, Vershire has community sites operating at the Balsams Hotel and Ethan Allen. Individual placements are also associated with forty local employers and businesses.

Vershire provides transportation to individuals we serve who reside in Stark, Pittsburg and point in between and log over 300 miles each day.

ANNUAL REPORT
OF THE
SCHOOL DISTRICT
OF THE TOWN OF
STRATFORD,
NEW HAMPSHIRE

For Fiscal year Ending
June 30, 1996

**ANNUAL SCHOOL REPORT
SCHOOL DISTRICT OF STRATFORD, NH**

Fiscal Year Ended June 30, 1996

ORGANIZATION/ADMINISTRATION

School Board

Rene Routhier

Wilbur Covell
Chairperson

Michael Martin

Superintendent of Schools

Robert C. Mills Tel. 636-1437

Business Manager

Peggy L. Goodale

Principal

Andrew J. Coppinger

Treasurer

Gloria LaCasse

Moderator

Stephen LaFrance

Clerk

Patricia Allin

Auditor

Grzelak and Company, P.C.
Laconia, NH

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of
Stratford, qualified to vote in district affairs:

You are hereby notified to meet in Stratford Town
Hall in said district on Tuesday, March 11, 1997,
at 10:00 o'clock in the forenoon until 6:00 o'clock
in the evening for the reception of your ballots
under the non-partisan ballot system.

1. To choose by non-partisan ballot the following
district officers for the ensuing year: a
moderator, a district clerk, a district treasurer;
and one member of the school board for the
ensuing three years.

Given under our hands at Stratford this 19th day of
February, 1997.

SCHOOL
BOARD

Wilbur Covell

Rene Routhier

Michael Martin

A True Copy of Warrant - Attest:

Wilbur Covell

Rene Routhier

Michael Martin

SCHOOL
BOARD

**SCHOOL WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of
Stratford qualified to vote in district affairs:

You are hereby notified to meet in the Stratford
Public School Gymnasium in said district on Monday,
March 10, 1997, at 7:30 in the evening to act upon
the subjects hereinafter mentioned.

1. To hear reports of agents, auditors,
committees or officers heretofore chosen and
pass any vote relating thereto.
2. To see if the district will vote to accept the
provisions of the Federal and State School
Lunch Program and to appropriate such funds as
may be made available to the district under
said program. Further, to see if the district
will authorize the school board to make
application for such funds and to expend the
same for such purposes.
3. To see what sum of money the district will
vote to raise and appropriate for the support
of schools, for the payment of salaries of
school district officials and agents, and for
the payment of statutory obligations of the
district.
4. To transact any other business that may
lawfully come before said meeting.

Given under our hands at Stratford this 19th day of
February, 1997.

	Wilbur Covell
SCHOOL	
BOARD	Rene Routhier
	Michael Martin

A True Copy of Warrant - Attest:

Wilbur Covell

Rene Routhier

Michael Martin

SCHOOL
BOARD

**STRATFORD SCHOOL DISTRICT
DETAILED STATEMENT OF PAYMENTS
FOR 1995-96**

1000 INSTRUCTION

1100 REGULAR PROGRAMS

644,738.68

110	Teachers' Salaries	460,113.75
120	Substitute Teachers	20,249.25
210	Health Insurance	62,760.25
213	Life/Disability	4,601.79
214	Workers' Comp.	4,734.00
220	Employees' Retirement	26.93
222	Teachers' Retirement	10,965.54
230	FICA	36,747.82
260	Unemployment Comp.	2,172.00
270	Tuition Reimbursements	3,253.94
310	Other Instruction	706.00
	Heel & Toe	56.00
	Kitchensink Theatre	500.00
	Sherrard, Sally	150.00
390	Other Prof/Tech	5,950.00
	Leighton, Ruth	5,950.00
440	Repairs/Maintenance	5,289.14
	Fishbein, Andrew	672.05
	Porter Office Machines	4,617.09
561	Tuition/Public	2,205.00
	Northumberland School	2,205.00
580	Travel	283.43
	Boston, Jeff	211.93
	Ripley, Brent	71.50
610	Supplies	18,982.07
	Agency for Inst. Tech.	56.70
	Aims Education Found.	98.67
	Ames Dept. Store #46	471.80
	Baker & Taylor Co.	9.01
	Beckley-Cardy Co.	40.65
	Bergquist, Sandra	394.36
	Brogdon, Larry	28.19
	Chaselle, Inc.	1,965.22
	Childcraft Educ. Corp.	437.00
	Colebrook Office Sup.	15.90
	D.C. Heath Co.	114.50
	Delta Education	109.94
	Discount School Sup.	53.68
	Electronix Express	147.35
	Fishbein, Andrew	744.43
	Follett Educational	176.40
	Foresman, Scott	167.25
	Frank Schaffer Pub.	23.97
	Guay, Lisa	112.10
	Harrison Publishing	120.00
	Hayes School Pub.	28.50
	Highsmith Co.	16.33
	J.L. Hammett Co.	338.70
	J.W. Pepper & Son	385.10
	LaCasse, Gloria	35.92

	McDonald Publishing	126.15	
	McGraw Hill, Inc.	815.76	
	McKenzie, Brenda	41.64	
	Modern Curric.	30.21	
	Nasco	74.01	
	Nason, Blake	60.09	
	Nason, Kathy	88.16	
	The Network, Inc.	250.00	
	N.E. School Sup.	962.44	
	Newsweek	342.00	
	Passon Sports	461.80	
	Porter Office Machines	1,311.00	
	Refund/Aides' Supplies	(94.06)	
	Refund/Health Cards	(60.00)	
	Refund/Lost Book	(30.00)	
	Reliable	983.84	
	The Re-Print Corp.	437.53	
	Roth, Kathy	283.14	
	Roth, Paul	9.47	
	Safety Rules	225.60	
	Sargent-Welch Sci.	80.65	
	School Specialty	1,023.55	
	Science Kit, Inc.	4,452.38	
	Sherman Specialty Co.	24.95	
	Stratford Activity	182.00	
	Summit Learn	181.12	
	Sundance Publishing	238.01	
	The Teach & Learn	148.65	
	Teacher Created Mat.	57.92	
	Troll Associates	36.94	
	University of NH	47.00	
	Weiser Educ.	98.45	
630	Textbooks		4,802.97
	Agency for Inst.	802.25	
	Baker & Taylor Co.	26.19	
	Carlex	423.10	
	Childcraft Educ. Corp.	367.36	
	D.C. Heath Co.	1,104.64	
	Dale Seymour Pub.	53.79	
	Delta Education	43.35	
	Everyday Learning Corp	66.50	
	Follet Educatinal	92.13	
	Hill's Dept. Store	52.10	
	J.L. Hammett Co.	122.27	
	J. Weston Walsh Pub.	14.54	
	McGraw Hill, Inc.	307.86	
	MacMillan/McGraw Hill	205.97	
	Modern Learning Press	20.50	
	Remittance Proc. Ctr.	35.24	
	Rigby Education	96.17	
	Roth, Kathy	218.40	
	Seanchai Educational	126.00	
	Teacher's Discovery	225.97	
	The Wright Group	338.69	
	Writers Publication	59.95	
741	Additional Equipment		249.80

	Popplers	100.70	
	West Music Co.	149.10	
810	Dues/Fees		645.00
	Hoffman, Sandra	80.00	
	NH Agriculture	25.00	
	NH Music Educator Ass.	45.00	
	OM Association, Inc.	135.00	
	YMCA	360.00	
<u>1200 SPECIAL EDUCATION</u>			247,288.64
110	Teacher's Salary		22,203.99
111	Aides' Salaries		29,330.05
112	Speech Aide's Salary		6,586.50
114	Spec. Ed. Coordinator		184.21
210	Health Insurance		9,767.88
213	Life/Disability		236.14
214	Workers' Comp.		1,862.00
220	Employees' Retirement		716.40
222	Teachers' Retirement		481.29
230	FICA		4,460.22
260	Unemployment Comp.		450.00
390	Other Prof./Tech.		35,894.84
	Deer Creek Psych.	540.00	
	Easter Seal Soc.NH/VT	364.52	
	No. Country Educ.	19,351.09	
	Northumberland School	4,926.42	
	Professional Software	598.00	
	Refund/94-142 Grant	(3,891.92)	
	Trilight Foundation	3,691.23	
	Upper Conn. Valley	404.00	
	Weeks Memorial Hosp.	9,714.50	
	William S. Holmes OD	197.00	
519	Other Transportation		4,670.75
	Fishbein, Rachael	34.50	
	Frizzell, Margaret	52.00	
	Knauss, Pamela	265.00	
	LaCasse, Lorraine	2,859.10	
	McGadden, Kathleen	2.50	
	Northumberland School	24.30	
	Perkins, Franklin Dr.	197.85	
	Reynolds, Nancy	1,235.50	
561	Tuition/Public		4,515.00
	Northumberland School	4,515.00	
569	Tuition/Private		125,004.01
	Easter Seal Soc. NH/VT	11,312.41	
	First Step Day Care	292.30	
	IBRT Brattleboro	15,906.75	
	Perkins, Franklin Dr.	73,149.17	
	Pike School	17,402.61	
	Pine Haven Boys Ctr.	2,847.90	
	Refund/Spec. Ed.	(136.95)	
	Refund/Tuition	(2,666.32)	
	Vershire Center	6,896.14	
580	Expense/Travel		562.32
	Eddy, Patricia	295.01	
	Fishbein, Rachael	204.81	

	Patterson, Amy	62.50	
610	Supplies		348.04
	Chaselle, Inc.	47.68	
	Colebrook Office Sup.	57.08	
	Fishbein, Rachael	9.84	
	Harcourt Brace Jovan.	55.41	
	Patterson, Amy	45.21	
	The Re-Print Corp.	39.07	
	School Specialty	41.50	
	Western Psychological	52.25	
630	Textbooks		15.00
	National Braille Press	15.00	
<u>1300 VOCATIONAL EDUCATION</u>			111,773.89
110	Teachers' Salaries	81,361.27	
210	Health Insurance	10,113.37	
213	Life/Disability	767.49	
214	Workers' Comp.	883.00	
222	Teachers' Retirement	1,879.63	
230	FICA	6,224.41	
260	Unemployment Comp.	289.00	
561	Tuition/Public	537.90	
	Holman, Diane	91.50	
	WMRSD	446.40	
610	Supplies		4,492.88
	Arrow Safety	72.00	
	Blais Wholesale	30.66	
	Emerson & Son	880.31	
	Fishbein, Rachael	31.52	
	Goodheart-Wilcox Co.	703.05	
	Holman, Diane	27.55	
	Lego Dacta	237.38	
	The McCall Pattern	19.00	
	Olsen Safety	308.68	
	P.A. Hicks & Son, Inc.	91.62	
	Perras Lumber	431.67	
	Pitsco, Inc.	749.03	
	R.N. Boyce	36.00	
	The Re-Print Corp.	440.67	
	Safety Rules	225.60	
	Sax Arts & Crafts	138.14	
	Stratford Activity	70.00	
620	Food		1,507.44
	Prescott farms	1,257.44	
	Stratford Activity	250.00	
630	Textbooks		1,534.51
	Christie, Helen	1,149.00	
	ITP Education	39.90	
	Intl Thomson Pub.	260.20	
	Perras Lumber	50.41	
	Stratford Activity	35.00	
741	Additional Equipment		2,182.99
	Computer Users Service	1,043.00	
	Poulin Sales	840.00	
	Stratford Activity	299.99	

<u>1400 CO-CURRICULAR</u>		19,605.23
121	Extra-Curricular Salaries	10,675.00
222	Teachers' Retirement	320.87
230	FICA	816.70
310	Other Instruction	2,800.00
	Stratford Activity	2,800.00
513	Transportation	2,580.80
	Baldwin, Scott	21.00
	Frank, Paula	52.50
	Nugent Motor Co.	2,402.30
	Stratford Activity	105.00
580	Expense/Travel	57.25
	Baldwin, Scott	50.00
	Frank, Paula	7.25
610	Supplies	1,333.61
	Dinn Brothers, Inc.	536.85
	Emerson & Son	89.99
	Hill's Warehouse	96.50
	Keenan Sports Health	65.64
	Keith's II Sporting	652.70
	Medi-Keenan Sports	41.33
	Refund/Baseball Caps	(149.40)
810	Dues/Fees	1,021.00
	NHIAA	755.00
	Baldwin, Scott	266.00
<u>2120 GUIDANCE</u>		45,613.17
110	Salaries	21,822.89
115	Secretary's Salary	10,956.70
210	Health Insurance	4,860.66
213	Life/Disability	236.14
214	Workers' Comp.	342.00
220	Employees' Retirement	447.22
222	Teachers' Retirement	501.68
230	FICA	2,507.69
260	Unemployment Comp.	150.00
580	Expense/Travel	299.00
	Lane, Lori	299.00
610	Supplies	736.94
	Colebrook Office Sup.	41.00
	The Facilitator Ctr.	434.00
	Fishbein, Andrew	73.49
	Impact Publications	158.45
	NH Teen Institute	30.00
630	Textbooks	149.77
	Cambridge Career Prod.	120.90
	Colebrook Office Sup.	28.87
741	Additional Equipment	2,602.48
	Fishbein, Andrew	166.96
	Lane, Lori	1,534.26
	Reliable	901.26
<u>2130 HEALTH SERVICES</u>		11,137.62
110	Salaries	8,205.18
214	Workers' Comp.	84.00
222	Teachers' Retirement	160.41

230	FICA		627.60
260	Unemployment Comp.		76.00
390	Other Prof./Tech.		1,246.00
	The Hitchcock Clinic	961.00	
	Howell, John MD	56.00	
	Upper Conn. Valley	229.00	
440	Repairs		65.00
	Prof. Audiology	65.00	
580	Expense/Travel		200.00
	Emerson, Kathleen	200.00	
610	Supplies		413.43
	Keene Med. Prod.	38.50	
	National Health Sup.	374.93	
640	Periodicals		60.00
	Nat. Assoc. Sch. Nurse	60.00	
<u>2210 IMPROVEMENT OF INSTRUCTION</u>			3,732.24
320	Instructional Improvement		3,259.50
	Bureau Educ./Research	218.00	
	Critical Skills Prog.	6,900.00	
	Harriman/Brown Grant	(5,000.00)	
	NH Prevention Assoc.	60.00	
	NH State Council	290.00	
	No. Country Educ.	830.00	
	Patterson, Amy	205.00	
	Refund/Gilbert, Ron	(242.50)	
	Refund/Workshop	(260.00)	
	Ripley, Brent	25.00	
	Stratford Activity	125.00	
	Trace	109.00	
580	Expense/Travel		472.74
	Coppinger, Andrew	60.00	
	Curtis, Nanette	20.00	
	Fishbein, Rachael	130.27	
	Frank, Paula	75.00	
	Guay, Lisa	19.50	
	Lane, Lori	121.00	
	Nason, Kathy	34.50	
	Refund/Workshop	(142.10)	
	Roth, Paul	69.25	
	Stratford Activity	85.32	
<u>2220 EDUCATIONAL MEDIA</u>			41,186.75
110	Salaries		26,599.86
210	Health Insurance		1,800.30
213	Life/Disability		236.14
214	Workers' Comp.		288.00
222	Teachers' Retirement		641.75
230	FICA		2,034.90
260	Unemployment Comp.		76.00
440	Repairs/Maintenance		1,820.55
	Information Access Co.	575.00	
	No. Country Educ.	1,245.55	
450	Rentals		1,489.50
	Information Access Co.	175.00	
	No. Country Educ.	1,314.50	

610	Supplies		281.44
	Colebrook Office Sup.	20.24	
	Highsmith	97.95	
	No. Country Educ.	163.25	
630	Textbooks		3,743.82
	BMI Educational	144.94	
	Christie, Helen	64.99	
	Colebrook Pub. Lib.	134.88	
	Dartmouth Bookstore	340.01	
	Eastern Book Co.	308.06	
	Facts on File	622.49	
	Farnsworth, Alan	28.50	
	Grolier Educational	180.00	
	H.W. Wilson Co.	161.00	
	Hothe & Co.	56.96	
	Marshal Caverndish	213.57	
	National Library	174.00	
	Publishers Quality	451.28	
	Refund/Lib. Books	(213.57)	
	Regent Book Co., Inc.	116.62	
	Rockbottom Books	225.99	
	Southeastern Book Co.	168.46	
	Stratford Activity	85.00	
	University Book	219.84	
	World Book Educ.	260.80	
640	Periodicals		718.93
	Boston Globe	144.00	
	Caledonian Record	88.00	
	Computer Shopper	24.97	
	Eastern Book Co.	38.96	
	Information Access Co.	339.00	
	Union Leader	84.00	
741	Additional Equipment		1,455.56
	Farnsworth, Alan	1,434.29	
	Long's Electronic	1,216.27	
	Refund	(1,195.00)	
<u>2310 SCHOOL BOARD SERVICES</u>			87,568.94
110	Salaries		1,995.00
214	Workers' Comp.		108.00
230	FICA		152.64
260	Unemployment Comp.		12.00
390	Other Prof./Tech.		79,854.71
	Associated Business	676.00	
	Boynton, Jay	1,427.50	
	Grzelak & Co.	1,475.00	
	Liebl Printing	886.50	
	McLane, Graf, RA	75,334.71	
	Stratford School	20.00	
	Treasurer, State of NH	35.00	
522	Liability Insurance		1,874.00
	NHSBIT	1,874.00	
532	Postage		545.00
	Forty, Kent	245.00	
	SAU #58	300.00	
540	Advertising		781.64

Berlin Reporter	60.00	
Caledonian Record	78.10	
News & Sentinel	31.50	
North Country Pub.	33.00	
SAU #58	519.54	
White Mountain Press	59.50	
810 Dues/Fees		2,245.95
NH School Boards Assn.	2,245.95	
<u>2320 SAU SERVICES</u>		42,583.00
351 Management Services	42,583.00	
<u>2400 SCHOOL ADMIN. SERVICES</u>		81,573.97
110 Salaries	47,063.83	
115 Secretary's Salary	14,345.11	
116 Summer Secretary's Salary	1,125.90	
210 Health Insurance	5,717.14	
213 Life/Disability	236.40	
214 Workers' Comp.	510.00	
220 Employees' Retirement	612.55	
222 Principals' Retirement	1,507.17	
230 FICA	4,783.72	
260 Unemployment Comp.	200.00	
270 Tuition Reimbursement	1,435.00	
532 Postage/Petty Cash	1,478.90	
Forty, Kent	400.00	
Goodale, Peggy	100.00	
M-S Printing	54.90	
Stratford Activity	200.00	
U.S. Post Office	362.00	
U.S. Postal Service	362.00	
550 Printing/Binding		1,233.81
Colebrook Office Sup.	75.64	
Collins, Michael	325.00	
Durdan, Ray	189.18	
Josten's	224.55	
M-S Printing	237.50	
Northland Press	57.94	
Porter Office Machines	124.00	
580 Expense/Travel		130.00
Forty, Kent	130.00	
610 Supplies		1,169.44
Advantage Press	262.50	
Art Couture - OMRS	23.65	
Colebrook Office Sup.	70.26	
Gig Press	392.00	
J.L. Hammett Co.	129.26	
M-S Printing	109.50	
Porter Office Machines	91.00	
Reliable	29.27	
Stratford School	62.00	
810 Dues/Fees		25.00
Forty, Kent	25.00	
<u>2540 OPERATION/MAINTENANCE</u>		143,046.97
110 Salaries	35,921.19	

120	Substitutes' Salaries	355.00	
210	Health Insurance	3,600.60	
214	Workers' Comp.	959.00	
220	Employees' Retirement	1,428.82	
230	FICA	2,775.13	
260	Unemployment Comp.	150.00	
431	Maintenance/Disposal	7,382.25	
	Barry Enterprise	1,800.00	
	Hook, Lawrence	1,170.00	
	Norab Services	1,252.25	
	Normandeau Trucking	3,085.00	
	Rapid Rubbish Removal	75.00	
440	Repairs/Maintenance		25,189.53
	Burns' Truck Stop	15.00	
	Conneston Construction	213.55	
	Corey & Son Masonry	265.00	
	Daniel Hebert, Co.	1,370.81	
	Emerson & Son	1,529.00	
	Goulet Communications	392.00	
	The Honeywagon	226.64	
	Inland Divers, Inc.	283.50	
	Isaacson Steel, Inc.	37.52	
	J. Minichiello	13,811.00	
	Kenco, Inc.	747.80	
	Kipp Alarm Service	530.02	
	Perras Lumber Co.	146.75	
	Porter Office Machines	452.89	
	S. Lawson Group, LTD	800.00	
	Sherwood Brown	400.00	
	Treasurer, State of NH	200.00	
	Town & Country	413.20	
	Weber Accessibility	3,354.85	
521	Property Insurance		7,165.00
	NHSBIT-PC Group	7,165.00	
531	Telephones		5,154.05
	AT&T	590.59	
	Fishbein, Rachael	6.06	
	Furst Group ATT	374.23	
	MCI	611.68	
	Nynex	3,574.66	
	Refund	(3.17)	
610	Supplies		15,018.16
	Boydston, Harold	30.00	
	Burn's Truck Stop	17.90	
	Connary, Harlan	740.00	
	Debanville's	103.50	
	Emerson & Son	3,137.68	
	Hillyard Chemical	2,648.34	
	Kenco, Inc.	2,036.22	
	Merriam Graves	37.74	
	Norab Services	6,037.10	
	P.A. Hicks & Son	22.17	
	Perras Lumber	347.51	
	Refund/Pallets	(140.00)	
652	Electricity		18,327.80
	Boydston, Harold	75.00	

	Havrda, Nancy	75.00	
	PSNH	18,177.80	
653	Fuel		9,342.33
	Munce's Superior	9,451.33	
	Refund/Crude Oil	(109.00)	
657	Bottled Gas		1,009.55
	Amerigas Lancaster	1,009.55	
742	Replacement Equipment		4,990.56
	Adirondack Direct	4,990.56	
810	Dues/Fees		4,278.00
	Town of Stratford	4,278.00	
<u>2550 TRANSPORTATION SERVICE</u>			49,969.35
110	Salaries		18,923.32
120	Substitutes' Salaries		16.00
230	FICA		1,448.87
260	Unemployment Comp.		150.00
513	Transportation		26,084.03
	Burt, Rene	2,494.79	
	Christie, Helen	75.00	
	Deblois, Richard	76.25	
	FedEx	13.00	
	Fishbein, Andrew	83.50	
	Fishbein, Rachael	38.15	
	Frank, Paula	35.25	
	Graham, Wayne	223.00	
	Havrda, Nancy	40.00	
	Hoffman, Sandra	98.50	
	Holman, Orrin	95.15	
	Lesperance, James	45.50	
	Nason, Kathy	68.75	
	Normandeau Trucking	413.00	
	Northumberland School	2,174.69	
	Nugent Motor	19,948.00	
	Roth, Paul	56.00	
	Routhier, Rene	78.00	
	Sherrard, Sally	27.50	
610	Supplies		43.19
	A.D. Sanel, Inc.	13.95	
	Boydston, Harold	8.88	
	Burns' Truck Stop	20.36	
656	Gasoline/Diesel		3,303.94
	Bergquist, Sandra	20.00	
	Boydston, Harold	35.00	
	Munce's Superior	3,248.94	
<u>5100 DEBT SERVICE</u>			76,362.50
830	Principal on Debt		65,000.00
	Shawmut Bank, Conn.	65,000.00	
842	Interest on Debt		11,362.50
	Shawmut Bank, Conn.	11,362.50	

STRATFORD SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1996

ASSETS				
	General	Special Revenue	Food Service	Capital Reserve
Cash	\$ 9,720.93			
Interfund Receivables	13,677.10			
Intergovernmental Receivables		5,277.10	8,400.00	
Other Receivables	3,526.64			
TOTAL ASSETS	\$ 26,924.67	\$ 5,277.10	\$ 8,400.00	-0-
<u>LIABILITIES</u>				
Interfund Payables		5,277.10	8,400.00	
Other Payables	23,005.00			
Total Liabilities	\$ 23,005.00	\$ 5,277.10	\$ 8,400.00	-0-
<u>FUND EQUITY</u>				
Unreserved Fund Balance	\$ 3,919.67			
Total Fund Equity	\$ 3,919.67			-0-
TOTAL LIABILITIES AND FUND EQUITY	\$ 26,924.67	\$ 5,277.10	\$ 8,400.00	-0-

STRATFORD SCHOOL DISTRICT
STATEMENT OF REVENUES FOR FISCAL YEAR ENDED JUNE 30, 1996

LOCAL	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Food</u> <u>Service</u>	<u>Capital</u> <u>Reserve</u>
Current Appropriation	\$ 525,503.00			
Tuition, LEA outside NH	309,713.76			
Summer School Tuition	1,610.00			
Driver Education Tuition	3,570.00			
Earnings on Investment	1,331.47			
Food Service			\$29,846.87	
Other Local Revenue	<u>16,437.43</u>			
TOTAL LOCAL REVENUE	\$ 858,165.66	-0-	\$29,846.87	-0-
<u>REVENUE FROM STATE SOURCES</u>				
Foundation Aid	\$ 610,051.81			
School Building Aid	37,406.22			
Vocational Transportation	652.80			
Driver Education	2,550.00			
Catastrophic Aid	<u>40,352.12</u>			
TOTAL REVENUE - STATE	\$ 691,012.95	-0-	-0-	-0-
<u>REVENUE FROM FEDERAL SOURCES</u>				
Elem./Secondary (ECIA)-Chap.2		\$ 4,544.00		
Vocational Education (other)		2,484.67		
Child Nutrition Programs			\$55,301.00	
Elem./Sec. Educ. Programs (Misc.)		709.50		
Elem./Sec. Educ. Programs (other)		6,704.17		
Medicaid Reimbursement	<u>722.27</u>			
TOTAL REVENUE - FEDERAL	\$ 722.27	\$ 14,442.34	\$55,301.00	-0-
<u>OTHER SOURCES</u>				
Transfer from General Fund			<u>3,506.21</u>	
TOTAL REVENUE	\$1,549,900.88	\$ 14,442.34	\$ 88,654.08	-0-

STRATFORD SCHOOL DISTRICT
GENERAL FUND: STATEMENT OF EXPENDITURES
For Fiscal Year Ended June 30, 1996

	Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
Instruction							
Regular Programs	\$ 480,363.00	\$125,262.27	\$ 14,433.57	\$23,785.04	\$ 249.80	\$ 645.00	\$ 644,738.68
Sec. Ed. Prog.	58,304.75	17,973.93	170,646.92	363.04			247,288.64
Voc'l Ed. Prog.	81,361.27	20,156.90	537.90	7,534.83	2,182.99		111,773.89
Other Instr. Prog.	10,675.00	1,137.57	5,438.05	1,333.61		1,021.00	19,605.23
Support Services							
Pupils							
Guidance	32,779.59	9,045.39	299.00	886.71	2,602.48		45,613.17
Health	8,205.18	948.01	1,511.00	473.43			11,137.62
Instructional							
Improvement of Inst			3,732.24				3,732.24
Educ'l Media	26,599.86	5,077.09	3,310.05	4,744.19	1,455.56		41,186.75
General Admin.							
School Board	1,995.00	272.64	83,055.35			2,245.95	87,568.94
Office of Supt.			42,583.00				42,583.00
School Admin.	62,534.84	15,001.98	2,842.71	1,169.44		25.00	81,573.97
Business							
Operation/Maint.	36,276.19	8,913.55	44,890.83	43,697.84	4,990.56	4,278.00	143,046.97
Pupil Transport.	18,939.32	1,598.87	26,084.03	3,347.13			49,969.35
Debt Service						76,362.50	76,362.50
Transfer to							
Food Service						3,506.21	3,506.21
TOTAL							
GENERAL FUND	\$ 818,034.00	\$205,388.20	\$399,364.65	\$ 87,335.26	\$11,481.39	\$88,083.66	\$1,609,687.16

Grzelak and Company, P.C.
P.O. Box 8
Laconia, New Hampshire 03247

To the School Board
Stratford School District
North Stratford, New Hampshire

We have audited the general-purpose financial statements of the Stratford School District as of and for the year ended June 30, 1996, and have issued our report thereon dated September 6, 1996. In our report, our opinion was qualified because of a departure from generally accepted accounting principles for the omission of the General Fixed Assets Account Group.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "**Audits of State and Local Governments.**" Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the Stratford School District in order to determine our auditing procedures for the purpose of expressing our opinion on the Stratford School District general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report that is dated September 6, 1996.

The management of the Stratford School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories (as applicable):

Accounting Applications

Cash and Investments; Revenue, Receivables and Receipts; Expenditures for Goods and Services and Accounts Payable; Capital Expenditures; Grant and Similar Programs.

General Requirements

Political Activity; Davis-Bacon Act; Civil Rights; Cash Management; Relocation Assistance and Real Property Management; Federal Financial Reports; Allowable Costs/Cost Principles; Drug-Free Workplace; and Administrative Requirements.

Specific Requirements

Types of Services Allowed or Unallowed; Eligibility; Matching; Level of Effort and/or Earmarking; Special Reporting Requirements; Special Tests and Provisions.

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Stratford School District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Reportable Condition Noted:

The district does not maintain a double-entry general ledger system which allows for the timely preparation of reconciliations between assets, liabilities, and operating activity of the district. The current system, although it has double-entry capabilities, is being used to account for cash receipts and disbursements only. Manual adjustments are made at year-end to reflect the effect of receivables and payables resulting in unreconciled operating variances.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a

timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the school board and state and federal regulatory bodies. However, this report is a matter of public record and its distribution is not limited.

Grzelak and Company, P.C., CPA's
Laconia, New Hampshire

September 6, 1996

**STRATFORD SCHOOL DISTRICT
ESTIMATED REVENUES
AND DISTRICT ASSESSMENT**

	Current 1996-1997	Estimated 1997-1998
<u>State Revenue</u>		
Foundation Aid	\$ 608,573	\$ 543,375
Catastrophic Aid	40,753	41,000
Building Aid	37,406	35,906
Driver Education	2,100	2,100
 <u>Federal Revenue</u>		
Federal Projects	11,500	50,000
Child Nutrition	55,000	55,000
 <u>Local Revenue</u>		
Unreserved Fund Balance	3,920	10,000
Interest	1,300	1,500
Transfer/Capital Reserve	10,000	-0-
Tuition	295,000	345,000
Lunch Sales	30,000	32,000
Driver Education Tuition	3,150	3,150
District Assessment	<u>633,045</u>	<u>678,007</u>
 TOTAL REVENUES AND DISTRICT ASSESSMENT	 \$1,731,747	 \$1,797,038

SUPERINTENDENT'S SALARY

Robert C. Mills 1995-96

Northumberland School District's Share	\$30,845.48
Stratford School District's Share	10,055.68
Stark School District's Share	<u>7,559.93</u>
TOTAL	\$48,461.09

Francis W. Bruni 1995-96

Northumberland School District's Share	\$ 4,175.44
Stratford School District's Share	1,361.20
Stark School District's Share	<u>1,023.36</u>
TOTAL	\$ 6,560.00

BUSINESS MANAGER'S SALARY

Peggy L. Goodale 1995-96

Northumberland School District's Share	\$18,620.81
Stratford School District's Share	6,070.41
Stark School District's Share	<u>4,563.78</u>
TOTAL	\$29,255.00

**STRATFORD SCHOOL DISTRICT
COMPARATIVE BUDGETS**

<u>000 Instruction</u>		<u>1996-1997</u>	<u>1997-1998</u>
<u>1100 Regular Programs</u>			
110	Salaries	\$473,660	\$482,205
111	Aides' Salaries	-0-	7,760
120	Substitute Salaries	8,000	8,000
210	Health Insurance	68,429	78,204
213	Life & Disability	5,688	5,688
214	Workers' Comp.	5,784	6,525
222	Teachers' Retirement	14,210	14,471
230	FICA	37,150	38,107
260	Unemployment Comp.	1,520	1,676
270	Tuition Reimbursement	1,400	1,400
310	Other Instruction	1,300	1,300
390	Driver Education	5,250	5,950
440	Repairs & Maintenance	3,900	3,855
561	Public Tuition	5,000	-0-
580	Travel	1,250	637
610	Supplies	16,623	19,001
630	Textbooks	10,151	7,766
640	Periodicals	484	1,281
741	Additional Equipment	2,410	90
742	Replacement Equipment	2,640	1,776
810	Dues/Fees	<u>1,260</u>	<u>370</u>
Total		\$666,109	\$686,062
<u>200 Special Programs</u>			
110	Salaries	\$ 22,940	\$ 23,630
111	Aides' Salaries	25,207	32,200
112	Speech Salaries	17,295	13,526
114	Special Ed Coordinator	4,000	-0-
210	Health Insurance	12,864	18,303
213	Life & Disability	266	270
214	Workers' Comp.	1,896	1,896
220	Employees' Retirement	1,082	426
222	Teachers' Retirement	808	710
230	FICA	5,313	5,310
260	Unemployment Comp.	480	545
390	Professional/Technical	41,029	47,557
519	Transportation	4,000	5,000
561	Public Tuition	5,000	5,100
569	Private Tuition	127,500	117,500
580	Travel Expenses	500	600
610	Supplies	313	218
620	Food	100	-0-
630	Textbooks	523	346
741	Additional Equipment	6,587	995
751	Furniture/Fixtures	<u>1,000</u>	<u>-0-</u>
Total		\$278,703	\$274,132

1300 Vocational

110	Salaries	\$ 92,680	\$ 91,805
210	Health Insurance	10,368	17,590
213	Life & Disability	798	810
214	Workers' Comp.	835	830
222	Teachers' Retirement	2,781	2,755
230	FICA	7,090	7,025
260	Unemployment Comp.	240	205
561	Tuition	2,000	2,100
610	Supplies	3,646	2,875
620	Food	1,750	1,600
630	Textbooks	2,907	1,951
640	Periodicals	15	-0-
741	Home Economics	2,248	-0-
810	Dues/Fees	<u>110</u>	<u>-0-</u>
Total		\$127,468	\$129,546

1400 Co-Curricular

121	Salaries	\$ 19,853	\$ 19,853
214	Workers' Comp.	50	50
222	Retirement	576	582
230	FICA	1,526	1,526
310	Other Instruction	3,000	3,100
513	Transportation	5,500	4,500
580	Travel Expense	100	120
610	Supplies	1,425	1,615
810	Dues/Fees	<u>805</u>	<u>930</u>
Total		\$ 32,835	\$ 32,276

2000 Support Services2120 Guidance

110	Salary	\$ 27,620	\$ 29,264
115	Secretary's Salary	10,754	11,055
210	Health Insurance	7,104	8,795
213	Life & Disability	266	270
214	Workers' Comp.	346	363
220	Employees' Retirement	420	387
222	Teachers' Retirement	829	878
230	FICA	2,936	3,085
260	Unemployment Comp.	160	140
580	Travel Expenses	250	250
610	Supplies	142	127
630	Books	381	176
741	Additional Equipment	<u>1,800</u>	<u>300</u>
Total		\$ 53,008	\$ 55,090

2130 Health Services

110	Salary	\$ 8,334	\$ 8,584
214	Workers' Comp.	76	78
222	Retirement	251	259
230	FICA	639	657
260	Unemployment Comp.	80	70
390	Professional/Technical	1,000	1,300
440	Repairs/Maintenance	75	75

580	Travel Expenses	200	200
610	Supplies	190	443
630	Textbooks	15	25
640	Periodicals	<u>60</u>	<u>60</u>

Total	\$ 10,920	\$ 11,751
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2210 Improvement of Instruction

320	Improvement of Inst.	\$ 2,600	2,400
580	Travel Expenses	600	600
610	Supplies	<u>142</u>	<u>-0-</u>

Total	\$ 3,342	\$ 3,000
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2220 Educational Media

110	Salary	\$ 28,000	\$ 29,165
210	Health Insurance	1,920	2,377
213	Life & Disability	266	270
214	Workers' Comp.	254	263
222	Retirement	842	880
230	FICA	2,176	2,266
260	Unemployment Comp.	80	69
440	Repairs & Maintenance	1,664	1,670
450	Rentals	1,537	1,540
610	Supplies	348	296
630	Textbooks	3,563	3,034
640	Periodicals	<u>1,865</u>	<u>1,820</u>

Total	\$ 42,515	\$ 43,650
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2310 School Board Services

110	Salaries	\$ 2,310	\$ 2,310
214	Workers' Comp.	108	108
230	FICA	181	181
260	Unemployment Comp.	12	12
390	Professional/Technical	10,000	10,000
522	Liability Insurance	1,900	2,500
532	Postage/Petty Cash	450	450
540	Advertising	1,000	1,000
810	Dues/Fees	<u>2,250</u>	<u>2,250</u>

Total	\$ 18,211	\$ 18,811
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2320 SAU Services

351	SAU Services	\$ 45,818	\$ 42,071
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2400 School Administration

110	Salary	\$ 43,500	\$ 45,830
115	Secretary's Salary	14,709	15,141
116	Summer Secretary Salary	1,500	1,500
120	Sub Secretary's Salary	300	300
210	Health Insurance	7,104	8,795
213	Life & Disability	266	270
214	Workers' Comp.	545	565
220	Employees' Retirement	633	583
222	Teachers' Retirement	1,306	1,375
230	FICA	<u>4,619</u>	<u>4,810</u>

260	Unemployment Comp.	200	214
532	Postage/Petty Cash	1,100	1,500
550	Printing/Binding	1,100	900
580	Expense/Travel	300	300
610	Supplies	2,289	1,020
810	Dues/Fees	<u>500</u>	<u>500</u>

Total	\$ 79,971	\$ 83,603
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2540 Operation & Maintenance

110	Salaries	\$ 37,400	\$ 38,440
120	Salary - Subs	680	680
210	Health Insurance	3,840	4,754
214	Workers' Comp.	2,245	1,990
220	Employees' Retirement	1,461	1,350
230	FICA	2,914	2,993
260	Unemployment Comp.	160	136
431	Maintenance/Disposal	5,300	5,400
440	Repairs/Maintenance	15,500	17,500
521	Property Insurance	8,465	8,465
531	Telephone	4,323	5,000
610	Supplies	12,416	15,770
652	Electricity	19,404	20,375
653	Fuel	13,000	13,000
657	Bottled Gas	925	1,000
742	Replacement of Equipment	5,200	5,200
810	Dues/Fees	<u>2,760</u>	<u>8,395</u>

Total	\$135,993	\$150,448
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2550 Transportation

110	Salaries	\$ 17,760	\$ 19,204
120	Salaries - Subs	350	350
214	Workers' Comp.	1,775	1,735
230	FICA	1,371	1,500
260	Unemployment Comp.	160	136
513	Transportation	34,875	34,875
610	Supplies	95	95
656	Gasoline	<u>4,000</u>	<u>4,000</u>

Total	\$ 60,386	\$ 61,895
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5000 Other Outlays

5100 Debt Service On Bond

830	Principal On Debt	\$ 65,000	\$ 60,000
842	Interest On Debt	<u>7,968</u>	<u>4,703</u>

Total	\$ 72,968	\$ 64,703
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5220 Federal Projects

880	Transfer	\$ 11,500	\$ 50,000
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5240 Food Service

880	Transfer	\$ 82,000	\$ 90,000
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TOTAL BUDGET	\$1,721,747	\$1,797,038
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**STRATFORD SCHOOL DISTRICT
MESSAGE FROM THE SUPERINTENDENT OF SCHOOLS**

The Stratford Public School now has its fourth principal in the last four years. The good news is that they have one who is familiar with the school. Although this is his first year as principal, it is Andy Coppinger's eighth year at Stratford. Kent Forty did an excellent job as interim principal last year and has returned to the assistant principal's position this year. Between them, they give us an administrative team with several years invested in Stratford. This gives us leadership who knows the students and can give the school system some continuity.

The staff is reviewing the curriculum to determine how well the Stratford curriculum aligns with the state frameworks in English language arts, mathematics, science, and social studies. The state frameworks are guidelines for what students should know and be able to do by the end of grades three, six, and ten. Statewide assessments are given to students at the end of grades three, six, and ten as part of the New Hampshire Educational Improvement and Assessment Program. At the end of grade three, students are tested in English language arts and mathematics, with science and social studies added to the tests at the end of grades six and ten. The end-of-grade three test has been given for three years, but the end-of-grade six and end-of-grade ten tests have only been given once; therefore, we have more data to work with for grades three and below. One factor which makes it difficult to determine how Stratford compares to the state average is the small number of students that we have take the test each year. It takes several years of results to get a large enough sample to draw any conclusions.

One benefit we can derive from the test results is using them to determine how well we are aligned with the state frameworks, as the state assessment is based on those frameworks. By analyzing how students responded to each item on the test, we can determine what areas in the curriculum may need more emphasis.

The Stratford staff and committee members from the public have pursued many grants to supplement the educational offerings at the Stratford Public School. The School-to-Work grant for \$62,279.00 was the largest grant received, but the school has also received other grants such as community service grants which have given students opportunities beyond the traditional curriculum. The staff and community members who have developed the grant proposals should be commended for their efforts. The additional funds from these grants help to stretch local financial support, which has been generous for a community with a small tax base.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

**STRATFORD PUBLIC SCHOOL
PRINCIPAL'S REPORT
1996-97**

It is with great pleasure and enthusiasm that I write this annual report to the voters of the Stratford School District. After having taught high school history here at Stratford for the past seven years, I am honored to now be serving in the capacity of principal during the 1996-97 school year. I find my new role here to be full of new challenges and many rewards, and I am once again pleased with the commitment to quality education which I find in the Stratford community and in our students.

One of the most exciting bits of news to come out of the Stratford Public School in my eight years here was the announcement in February of 1996 that the school was awarded a three-year, \$150,000 School-to-Work implementation grant. The School-to-Work initiative is a federal program which aims to smooth the transition from school to the work force or to further education and training. This money has enabled us to wire every room in the building to access the Internet for educational and career guidance purposes and to upgrade our computer hardware and software. We have also been able to install a telephone in every classroom to improve our communication with each other and with parents (one of only 12% of American schools to have this ability). Through the efforts of the School-to-Work Partnership, we have also drafted a set of "Career Competencies" and created a Career Guidance Portfolio to be implemented in this Spring's eighth and tenth grade career education classes. In the very near future, we expect to be able to offer job shadowing and mentoring experiences for any high school students wishing to pursue a career in more depth. As we enter year two of our funding, we hope to see a vastly expanded career education section of the library, assist in the transporting of students to job sites, and to train teachers to implement the "Career Competencies" in their classrooms. We are also working in cooperation with the town to study the possibility of creating a multi-use community

center in the old North Stratford railroad station, an effort being funded with a \$9,000 CDBG feasibility grant.

Another bit of exciting news coming out of the Stratford Public School is in the community service realm. Due to the success of this program in the past, our school was awarded a \$7,870 grant in the Fall of 1996 to begin a major community service initiative in the Nash Stream State Forest. On top of this funding, we were also notified just after the New Year that we would be receiving an additional \$15,800 to expand the Nash Stream project and to fund it all the way to June of 1998. We hope to create a stewardship between the school and the Nash Stream forest (a large portion of which lies within the town boundaries) and to pursue such projects as data collection for various state agencies, trail adoption, shelter construction, and interpretive brochure development. A number of schools from around the state have expressed an interest in this project, and we hope to be able to offer our learning experiences to others.

The steering committee is once again in operation and pursuing a variety of efforts. This committee is the long-range planning group who sets the direction for the Stratford Public School. It is made up of parents, teachers, students, and administrators and is open to anyone interested in joining. We meet monthly and operate in an atmosphere of open discussion, shared decision-making, and consensus-building. We find that many heads are better than one when it comes to the future of the school. In the Fall of this year, we set our goals for the year and established one subcommittee to address each goal. We currently have subcommittees working on curriculum, the newsletter, staff development, at-risk students, assessment, and a technology plan. Through the efforts of the at-risk committee, we have received \$7,500 in funding from the Safe and Drug-Free Schools program to hire a mental health professional for the second half of the school year. We hope this person can assist some of our students who are coping with large and difficult issues to find success and to stay in school. The assessment subcommittee is

exploring the idea of having students develop portfolios of their work in order to provide parents and teachers with more information to go along with report cards.

All of our efforts here at the Stratford School are designed for the sole purpose of creating knowledgeable, skilled, self-disciplined, and successful graduates. We have seen a noticeable improvement in student performance in the last several years, yet we recognize that there is much more work ahead of us. We hope to continue to work in a spirit of cooperation for the betterment of all our kids and would like to take this opportunity to once again thank the voters of the Stratford School District for their support and involvement.

Respectfully submitted,

Andrew J. Coppinger
Principal

STRATFORD SCHOOL DISTRICT
REPORT OF THE SCHOOL NURSE
1995-96

First Aid: 147

Accidents: 11

- 4 x-rays
- 3 fractures
- 2 ambulance transfers
- 2 eye injuries

Screenings: 2,205

- Height, Weight, Vision, and Hearing - 203
- Pediculosis - 1,789
- Scoliosis - 78 (2 referrals)
- Blood Pressure - 135 (students and staff)

Referrals: 60

- M.D. - 50
- Dentist - 2
- Ophthalmologist - 4 (glasses prescribed - 3)
- Hearing - 2
- Orthopedist - 2

Physical Examinations: 58

- Preschool - 4
- Transfers - 2
- Athletic - 52 (2 referrals to M.D.)

Medications: 7 students - 945 doses of prescribed medication
11 students - 114 doses of incidental prescriptions

Transportation: Routine - 163.5 miles
Special - 189 miles (hospitals/doctors' offices)

Home Visits: 14

Telephone or Parent Conferences: 18

Immunizations: 50 (27 Tetanus Diptheria Boosters/23 MMR Boosters)

Communicable Diseases or Conditions:

- Strep Throat - 4
- Conjunctivitis - 9
- Pediculosis - 5
- Scabies - 1
- Impetigo - 5
- Chicken Pox - 43

Clinics: Cardiac - 2
 Orthopedic - 2
 Pediatric - 3

Certifications: Basic Life Support (CPR) 1994-1996

Workshops Attended:

1. Latest Trends in Diabetes Care
2. T.B. Update
3. Case Studies in STD's and HIV: Primary Care Issues
4. Changing the Face of Violence: Communities Working Together
5. The Prescription to Over-the-Counter Drug Switch
6. Immunization Update from Center for Disease Control

Member of Committees:

1. Crisis Team
2. Teen Task Force

Respectfully submitted,

Kathleen Emerson, RN
School Nurse

STRATFORD TEACHERS
1996-1997

Name	Salary	Degree	Years Of Service	Assignment
S. Adams	26,800	B-10	8	Grade 3
S. Baldwin	22,480	B-2	2	Phys. Ed.
S. Bergquist	30,300	B+30-15	8	Kindergarten
L. Chagnon	21,400	B-0	0	Middle School
G. Fernald	21,400	B-0	0	Math
A. Farnsworth	28,000	M-10	8	Librarian
K. Forty	31,520	B+15-0S2	9	Business/V.Princ.
P. Frank	22,480	B-2	2	English
S. Goodrum	31,520	B+15-0S2	27	Grade 5
S. Graham	26,800	B-10	0	Grades 1-2
L. Guay	21,940	B-1	1	Middle School
S. Hoffmann	31,520	B+15-0S2	10	For. Language
D. Holman	30,040	B-16	1	Fam/Cons Sci
R. Koczur	26,800	B-10	0	Technology
L. Lane	27,320	M+15-8	5	Guidance
B. McKenzie	25,580	B+15-7	7	Art
R. Menard	21,800	B+15-0	0	Soc. Studies
K. Nason	23,020	B-3	3	Grade 4
P. Nelson	21,400	B-0	0	Computers
A. Patterson	22,740	B+30-1	1	Spec. Ed.
B. Ripley	22,480	B-2	1	Music
K. Roth	29,500	B-15	12	Grades 1-2
P. Roth	31,120	B-0S2	14	Science
D. Tuttle	31,520	B+15-0S2	6	Middle School

STRATFORD TEACHERS
1996-1997

Name	Salary	Degree	Years	Assignment
			Of Service	
S. Adams	26,800	B-10	8	Grade 3
S. Baldwin	22,480	B-2	2	Phys. Ed.
S. Bergquist	30,300	B+30-15	8	Kindergarten
L. Chagnon	21,400	B-0	0	Middle School
G. Fernald	21,400	B-0	0	Math
A. Farnsworth	28,000	M-10	8	Librarian
K. Forty	31,520	B+15-0S2	9	Business/V.Princ.
P. Frank	22,480	B-2	2	English
S. Goodrum	31,520	B+15-0S2	27	Grade 5
S. Graham	26,800	B-10	0	Grades 1-2
L. Guay	21,940	B-1	1	Middle School
S. Hoffmann	31,520	B+15-0S2	10	For. Language
D. Holman	30,040	B-16	1	Fam/Cons Sci
R. Koczur	26,800	B-10	0	Technology
L. Lane	27,320	M+15-8	5	Guidance
B. McKenzie	25,580	B+15-7	7	Art
R. Menard	21,800	B+15-0	0	Soc. Studies
K. Nason	23,020	B-3	3	Grade 4
P. Nelson	21,400	B-0	0	Computers
A. Patterson	22,740	B+30-1	1	Spec. Ed.
B. Ripley	22,480	B-2	1	Music
K. Roth	29,500	B-15	12	Grades 1-2
P. Roth	31,120	B-0S2	14	Science
D. Tuttle	31,520	B+15-0S2	6	Middle School

STRATFORD PUBLIC SCHOOL
1996-97 ENROLLMENT

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
High School														
Middle School							11	17	24					
S. Bergquist	14									23	9	21	21	74
S. Graham		14												52
K. Roth														14
S. Adams														14
K. Nason														16
S. Goodrum														20
					16									16
						28								<u>28</u>
														234

At grade 6 and above, school work is departmentalized so that no student's class is identified with any single teacher.

RIGHTS OF PARENTS OR GUARDIANS

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

*You have the right to have access to and examine all records relating to your child's education.

*You have a right to receive prior written notice whenever the local educational agency proposes to begin or change the special educational referral, evaluation and/or educational placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

*You have a right to question any matter, decision, or recommendation relating to your child's referral, evaluation or educational placement.

*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

*At this hearing, you have the right to be assisted by person(s) with special knowledge or training, or by an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

*If the decision of the impartial hearing at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

*During any of the hearing or appeal procedures, your child shall remain in the current education program, or if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

**Title IX of the Education Amendments of 1972
Public Law 92-318**

Subpart A, Section 86.8 of Title IX requires public notification that the Stratford School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title IV of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of All Handicapped Children Act of 1975. The Stratford School District hereby notifies students, parents, employees, and residents that complaints and grievances for noncompliance with any of the provisions of Title IX are to be referred to:

Robert C. Mills
Title IX Hearing Officer
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

**NON-DISCRIMINATION POLICY
SECTION 504 OF THE REHABILITATION
ACT OF 1973**

Applicants for admission and employment, students, parents, employees, sources of referral, and all unions or professional organizations holding collective bargaining or professional agreements with School Administrative Unit No. 58 are hereby notified that the districts of SAU #58 do not discriminate on the basis of race, color, national origin, gender, age, or disability in admission or access to, or treatment or employment in, their programs and activities.

Any person having inquiries regarding the compliance of School Administrative Unit No. 58 with the regulations of implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act is directed to contact:

Kathleen Marshall
Section 504 Coordinator
SAU #58
8 Preble Street
Groveton, NH 03582
Tel. 1-603-636-1437

BIRTHS

Registered in the Town of Stratford for the year ending December 31, 1996

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	NAME OF MOTHER
05-29-96	Lancaster, N.H.	Anthony T. Berry	Robert Berry	Jessie Colebank
04-04-96	Lancaster	Michaela Gagnon	Billy Gagnon	Amy Shannon
08-03-96	Lancaster	James M. Goulet	Gordon Goulet Jr.	Angela Sweatt
09-21-96	Lancaster	Natalie Hakey	Joseph Hakey	Jenni Shallow
12-02-96	Littleton, N.H.	Alicia Lesperance	James Lesperance	Lana Chapple
07-09-96	St. Johnsbury, Vt.	April Smith	Daniel Smith	Darlene Goulet
04-04-96	Lancaster, N.H.	Clayton Theberge	Ricky Theberge	Jennifer Smith

MARRIAGES
Registered in the Town of Stratford for the year ending December 31, 1996

DATE OF MARRIAGE	NAME & SURNAME GROOM	RESIDENCE GROOM	NAME & SURNAME BRIDE	RESIDENCE BRIDE
07-20-96	David Barney	Stratford, N.H.	Christina Hopps	Stratford, N.H.
07-17-96	Albert Bedard	Stratford, N.H.	Debra Kennett	Stratford, N.H.
06-08-96	Willard Burdick	Newport, Vt.	Pamela Chapple	Newport, Vt.
01-13-96	Travis Blodgett	Stratford, N.H.	Amanda Soule	Whitefield, N.H.
01-01-96	Ronald Canton	Barre, Vt.	Cecile Holcombe	Stratford, N.H.
08-03-96	Jason Curless	Qinton, Ma.	Stacey Mills	Clinton, Ma.
10-12-96	Marcel Goulet	Stratford, N.H.	Suzanne LaCroix	Candia, N.H.
07-26-96	Karl Ruch	Stratford, N.H.	Leslie Wagner	Pittsburg, Pa.

DEATHS

Registered in the Town of Stratford for the year ending December 31, 1996

DATE OF DEATH	NAME OF DECEASED	PLACE OF DEATH	NAME OF FATHER	NAME OF MOTHER
03-09-96	Marjorie Bedard	Colebrook, N.H.	Earl Scott	Mildred Bushaw
04-22-96	Adrienne Belanger	Lancaster, N.H.	Leon Duchesneau	Aurelie "LaCroix"
05-08-96	Paul Goodreau	Colebrook, N.H.	Andres Goodreau	Pauline LaBlanc
10-24-96	William Hapgood	Lebanon, N.H.	Harold Hapgood	Florence Cooper
03-18-96	Arthur Lewis III	Lancaster	Arthur Lewis II	Edna Burton
11-15-96	Delmar Paradis	Colebrook, N.H.	Joseph Paradis	Elva Blodgett
05-08-96	Clarence Pervere	Colebrook, N.H.	Arthur Pervere	Emma Stone
10-05-96	Linwood Potter Sr.	Stratford, N.H.	Leon Potter	Avis Terril
01-22-96	Joan Ruch	Stratford, N.H.	Charles Lewis	Evelyn Mullican
04-13-96	Charles Zanes	Lebanon	William Zanes	Martha Munsey

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TOWN OF STRATFORD
TOWN CLERK'S OFFICE
P.O. BOX 366
N. STRATFORD, NH 03890



LIBRARY
MAIL

Univ. of N.H.

Durham, N.H. 03824

Special Collection's Library